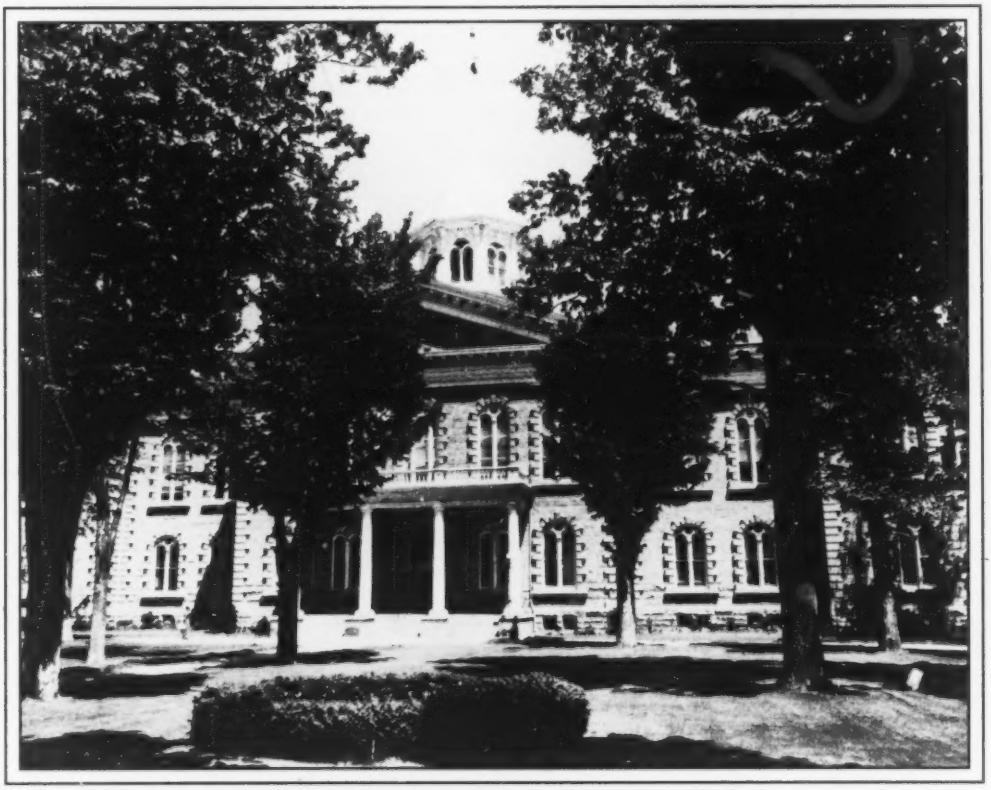
State of Nevada



Nevada State Capitol, Carson City

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 1986

Darrel Daines, State Controller

STATE OF NEVADA

Comprehensive

Annual

Financial

Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1986

DARREL R. DAINES, STATE CONTROLLER

State Transportation Board members Attorney General Brian McKay (left), Governor Richard Bryan and State Controller Darrel Daines at opening of U.S. Highway 395 freeway extension south of Reno.

Darrel R. Daines, State Controller.

On the Cover: The Nevada State Capitol

Construction of Nevada's Capitol was authorized by the Legislature in 1869. The cornerstone was laid June 9, 1870, and construction begun under an $84,000 contract. When the fourth session of the Nevada Legislature met in the new building in January 1871, one of its first tasks was to appropriate additional money for the completion of the Capitol. The contractor's final bill came to $169,830.93, more than twice the original contract amount.

In addition to the legislative chambers, the Capitol initally housed all executive officers including the Governor, Comptroller, Treasurer, Attorney General, Secretary of State, Superintendant of Public Instruction, and Surveyor General. The Supreme Court and State Library shared the second floor with the Legislature.

In 1977, a complete renovation of the Capitol was begun. During this renovation, the interior of the building was completely removed and the unreinforced masonry exterior walls replaced with reinforced concrete, leaving only the original stone veneer. The interior was reconstructed to its original appearance and the original Alaskan marble flooring and wainscoting, French crystal glass panes, and brass chandeliers reinstalled. After two years of reconstruction costing some $6 million, the building was rededicated in a new cornerstone ceremony on Nevada Day, October 31, 1979. Today, 116 years after its original completion, the Capitol houses the offices of the Governor, Lt. Governor, Controller, Treasurer, and Secretary of State.

State of Nevada
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 1986
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STATE OF NEVADA
OFFICE OF
STATE CONTROLLER
CARSON CITY, NEVADA 89701
(702) 885-4330

DARREL DAINES
State Controller

KEN WEST
Chief Deputy Controller

April 23, 1987

The Honorable Richard Bryan
Governor of the State of Nevada
Capitol Building
Carson City, Nevada 89710

Dear Governor Bryan:

It is my pleasure to present the audited Comprehensive Annual Financial Report for the fiscal year ended June 30, 1986. The statements contained in the report present fairly the state's financial position, results of operations and changes in fund balances. I believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to obtain an understanding of the state's financial activities have been included. This audited financial report represents a continuing commitment toward reporting in full compliance with generally accepted accounting standards, as promulgated by the Governmental Accounting Standards Board (GASB).

THE REPORTING ENTITY

Nevada was admitted to the union on October 31, 1864, and operates under a constitution approved by the people of the Territory of Nevada on September 1, 1864. The state provides a full range of services established by the constitution or enacted by the legislature pursuant to authority established by the constitution.

The services include but are not limited to education, health, social services, justice, public safety, business regulation, recreation, resource development, highway construction, highway maintenance and general administrative services. This report includes those funds and entities that are "controlled or dependent" on the state. The determination of "controlled or dependent" is based upon criteria developed by the National Council on Governmental Accounting to provide the reader a clearer financial picture of the governmental entity's responsibility. To provide this picture, financial statements of the State Industrial Insurance System, Colorado River Commission, Housing Division, the Public Employees' Retirement system, and the University System were included; although there are separate audited financial statements for each of these agencies.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The state's accounting records are recorded on a budgetary basis (see Note 1-D); with sufficient additional information such that governmental operations are reported on a modified accrual basis, with revenues being recognized when measurable and available, and expenditures being recognized when goods or services are received and the liabilities incurred. Accounting records for expendable trusts and agency funds are similarly reported. Proprietary, nonexpendable trust and pension trust funds are accounted for on the accrual basis, similar to private business where the determination of net income is emphasized to the extent that the capital plant and continuing services can be maintained by user charges. In developing and modifying the state's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding:

(1) The safeguarding of assets against loss from unauthorized use or disposition; and

(2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the probable benefits, and the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained by an annual appropriation of a biennial budget. Expenditures are controlled at a category level within a department or fund. Purchase orders are encumbered prior to release to vendors to ensure that appropriations may not be overspent.

FISCAL YEAR 1986 OPERATIONS AND FUTURE PROSPECTS

The economy and tax base of the state is strongly dependent upon the interrelated gaming and tourism industries. These industries are still strong; however, the high growth rates of years past are leveling off. Sales taxes remained strong with a 8% growth over last year.

GENERAL GOVERNMENTAL FUNCTIONS

General governmental functions are represented by the financial statements and notes of the general fund, special revenue funds, debt service funds, capital project funds, general fixed asset account group and the general long term debt account group.

Revenues for these functions totaled $1.011 billion in fiscal year 1986, an increase of 10% over the prior year. Amounts from the various sources and increases over the prior year are shown in the following tabulation (expressed in thousands):

Revenue Source	FY 1986 Revenue Amount	Percent of Total Revenues	Increase/ (Decrease) Over FY85
Gaming Taxes	$ 230,143	22.8	$ 5983
Sales Taxes	171,981	17.0	12,765
Other Taxes	134,008	13.2	4,720
Federal	317,924	31.4	48,361
Sales and Charges	36,176	3.6	351
Interest Income	30,194	3.0	(3,414)
Licenses, Fees and Permits	69,727	6.9	14,953
Other	21,238	2.1	9,588
Total	$1,011,391	100.0	$93,307

Expenditures for governmental functions totaled $917 million in 1986, a $158 million increase over 1985. The expenditures by function and the changes from the prior year are as follows (expressed in thousands):

Functions of Expenditures	FY 1986 Expenditure Amount	Percent of Total Expenditure	Increase (Decrease) From 1985
General Government	$ 51,816	5.7	$ (3,250)
Education	222,248	24.2	70,335
Health and Social Services	210,174	22.9	28,557
Law, Justice and Public Safety	92,896	10.1	9,120
Regulation of Business	31,306	3.4	1,648
Transportation	211,035	23.0	37,870
Recreation and Resource Development	62,258	6.8	9,342
Debt Service	29,662	3.2	871
Capital Projects	6,283	0.7	3,991
Total	$917,678	100.0	$158,484

The increased funding level and support for education as authorized in the biennium budget is evident in the $70 million increase in expenditure levels for the education function.

DEBT ADMINISTRATION

The state continues to receive good bond ratings from both Moody's Investor Service (Aa) and Standard and Poor's Corporation (AA). This rating reflects a good economic base and sound financial management. The Nevada constitution limits the amount of the state's public debt to 1% of the assessed value. Exempt from the limitation are debts authorized by the legislature for conservation or development of natural resources.

The debt limit for June 30, 1986, and the remaining debt capacity are computed as follows (expressed in thousands):

Debt limit (1% of total assessed value)	$144,225
Bonds payable as of June 30, 1986, subject to limit	(47,235)
Remaining Bonding Capacity	$ 96,990

General obligation bonds issued for the last five years are:

Purpose	Date of Issue	Amount Issued (Thousands)	Interest Rate
Mun. Bond Bank #1A	6/2/82	$13,000	10.5-12%
Land Acquisition	8/1/82	2,000	9.8-11
Mun. Bond Bank #3-8	12/1/82	17,022	8.5-10.5
Mun. Bond Bank #9-12	11/1/83	26,500	8.8-10.8
Reservoir A	11/1/83	6,000	8.0-10
Various Purpose *	11/1/83	5,180	7.25-9
Mun. Bond Bank #13	4/1/84	31,105	9.2-11.2
Mun. Bond Bank #14-15	9/1/84	4,000	9.0-11.0
University System Refunding *	2/1/85	42,720	5.0-9.20
Mun. Bond Bank #16-17	3/1/85	4,675	9.0-11.0
Mun. Bond Bank Refunding #1	8/1/85	2,980	8.1-8.8
Mun. Bond Bank #18-19	12/1/85	9,980	6.0-8.5
Reservoir B	12/1/85	16,500	7.5-9.5

* Subject to debt limitation.

The ratio of net general long-term debt to assessed value and net bonded debt per capita are useful indicators of the state's debt position. At June 30, 1986, these ratios were as follows:

	Amount (Thousands)	Ratio of Debt to Assessed Value	Debt Per Capita
Net Direct General Long-Term Debt (excludes self-supporting debt)	$41,770	0.39%	$41.66

CASH MANAGEMENT

The State Treasurer administers a careful cash management and investment program including an investment pool for municipalities and other local governments. Ensuring that cash is available for operations, uncommitted balances are invested in collateralized repurchase agreements, collateralized certificates of deposit (local banks), negotiable certificates of deposit (top ten U.S. banks), and securities of the United States government. For repurchase agreements and certificates of deposit, collateral is required to be posted with a third party depository. Investments for governmental funds for fiscal year 1986, resulted in earnings of $30.2 million.

PROPRIETARY FUNDS

The state operates enterprise funds to account for activities that are predominantly financed through user charges. The significant activities accounted for in these funds are the sale of water to entities in the Las Vegas Area (Colorado River Commission enterprises), a program assisting lenders in providing low interest housing loans (Housing Division), and the operation of the State Industrial Insurance System. The combined operating revenues of the enterprises increased from $219 million in fiscal year 1985 to approximately $247 in 1986. Expenses totaled $276 million in 1986, an increase of approximately $52 million over the prior year. This resulted in a combined operating loss of approximately $29 million which was offset by nonoperating revenues.

The state also operates internal service funds to account for such cost reimbursement activities as printing, data processing, building/grounds maintenance, motor pools and communications. Operating revenues and expenses for these funds aggregated $31.0 million and $32.3 million respectively for 1986 as compared to $30.6 and $29.9 million respectively in 1985.

UNIVERSITY SYSTEM FUNDS

The State University System is governed by an elected nine-member board that operates two universities, four community colleges and a research institute. The current fund revenues rose to $207.1 million in 1986 compared to $176.7 million in 1985. The principal component of the increase was state appropriations which increased $20.5 million from $82.2 million in 1985 to $102.7 million in 1986, a 25 percent increase. Other revenues increased $10 million, a 10.5 percent increase. Current expenditures increased by 14.8 percent from $163.5 million in 1985 to $187.7 million in 1986.

GENERAL FIXED ASSETS

The general fixed assets of the state are those fixed assets used in the performance of general governmental functions. They do not include the fixed assets of the enterprise, internal service, nonexpendable trust and university funds which are reported in the appropriate funds. As of June 30, 1986, general fixed assets amounted to $303 million.

AUDIT

The accompanying financial statements have been examined by the Audit Division of the Legislative Counsel Bureau. Their examination was conducted in accordance with generally accepted government auditing standards, and their opinion appears within.

ACKNOWLEDGEMENTS

I would like to thank the Controller's staff, the Department of Administration and the Legislative Auditor and his staff. This report could not have been prepared without the efforts and cooperation of all.

Respectfully submitted,

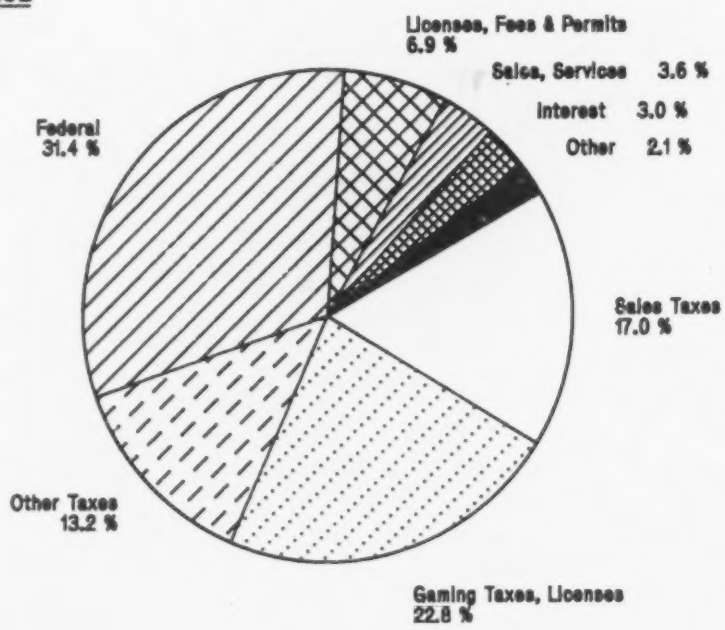
Darrel R. Daines

Darrel R. Daines
Nevada State Controller

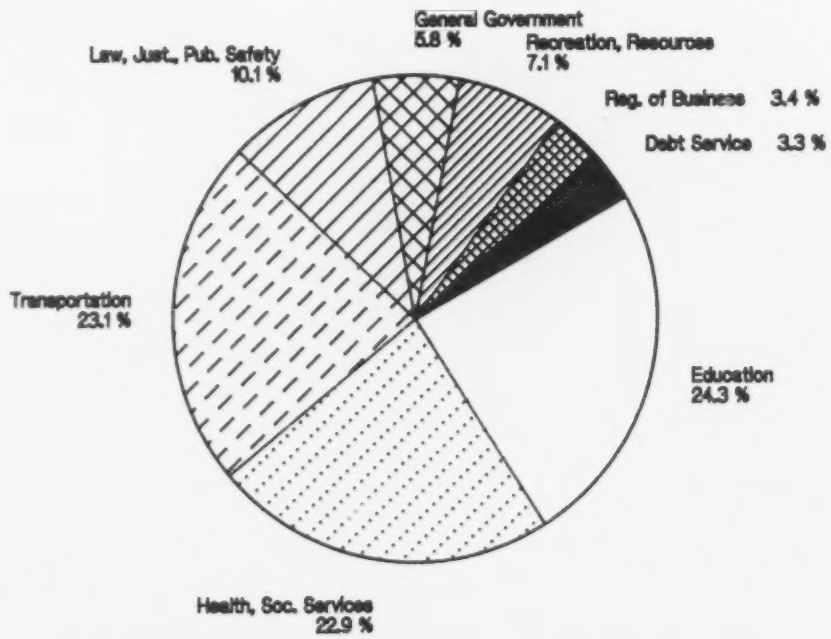
GOVERNMENTAL FUNDS REVENUES AND EXPENDITURES

For the Fiscal Year Ended June 30, 1986

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION

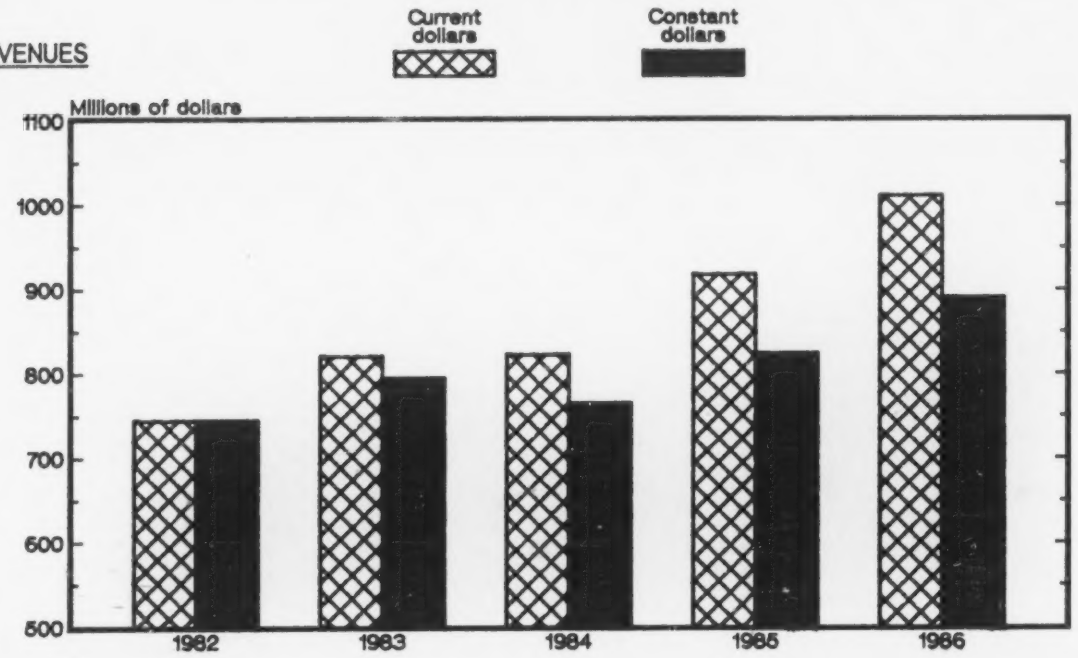


Includes general, special revenue, debt service and capital projects funds

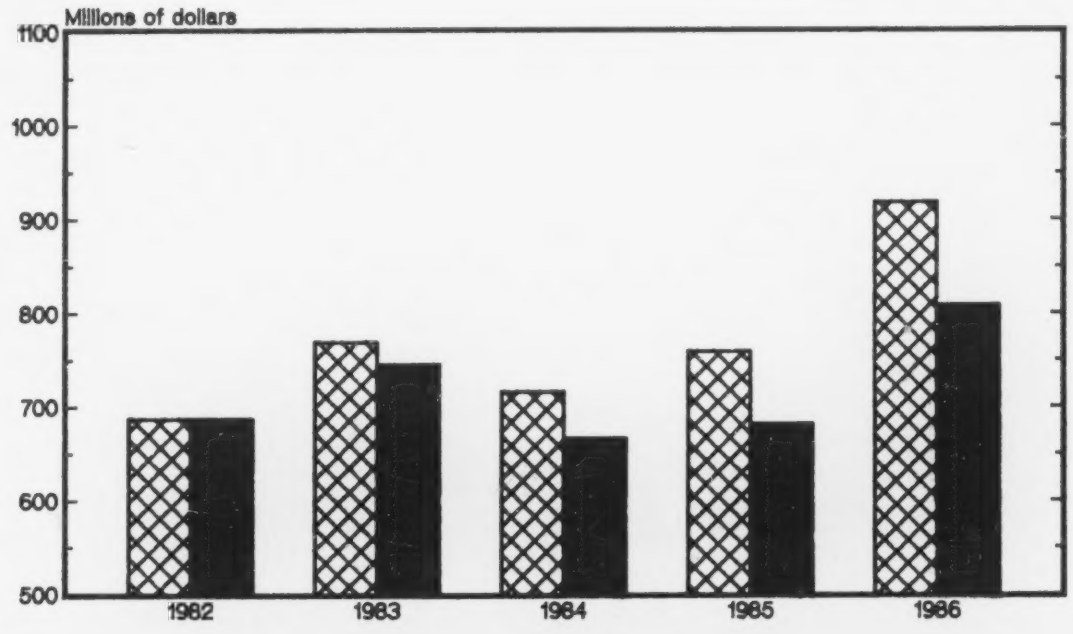
GOVERNMENTAL FUNDS CURRENT/CONSTANT DOLLARS

For the Last Five Years

REVENUES



EXPENDITURES



Constant dollars were based on 1982 dollars using the Consumer Price Index

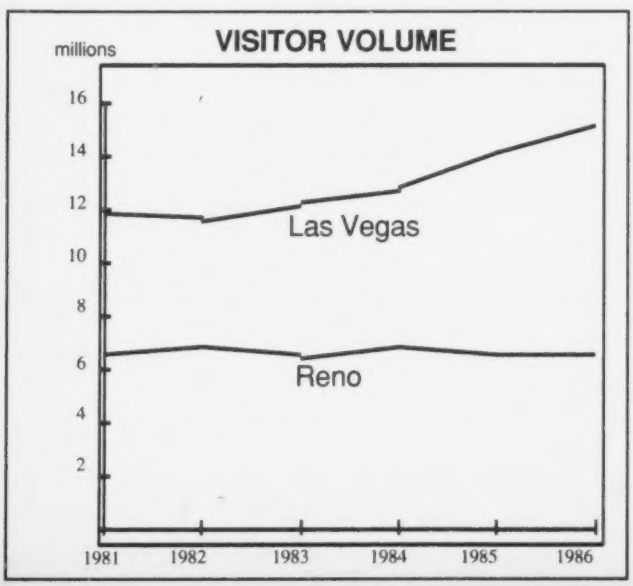
THE NEVADA ECONOMY

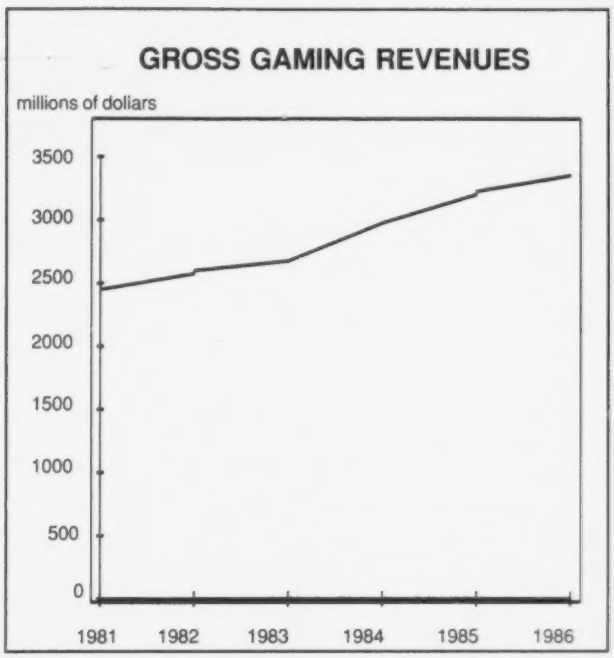
The fiscal health of state government is directly related to the strength of the state's economy. It is not possible to analyze and assess the financial condition of state government in the broader sense without some understanding of the economic context.

It is well known that Nevada's economy is dominated by tourism and gambling. Over half the state's general fund revenues come directly from these two sources. Not so well known is the changing face of Nevada's economy. Those changes are beginning to affect Nevada's revenues as well as its budgetary priorities.

While Nevada has had an organized program to attract business in addition to tourism and gambling since 1955, only in recent years has there been strong commitment to what has come to be called economic diversification. Since World War II, the growth of tourism and gambling has been so great and the resulting expansion of the economy and increase in population so rapid, that there was little concern for other forms of economic growth. In addition, until the recession of 1981-82, no post-war recession had significant impact on Nevada's tourism economy. Gambling in particular seemed recession-proof. However, in 1981-82, Nevada suffered through the recession with the rest of the United States.

Nevada's tourism industry felt the recession of 1981-82 later than other sectors of the economy. Unfortunately, however, the tourism recovery lagged behind other sectors. The lessons Nevada has drawn from the events of the early 1980's are principally two. First, the meteoric growth in tourism and gambling has leveled off. Fortunately, there is still sound growth





in tourism. Hotel and motel rooms now under construction or approved will increase the state's total by almost ten percent in the next two years. Visitor counts for 1985 were up four percent over 1984. Gambling revenues continue to increase, though at a decreasing rate. Tourism, including gambling and conventions, is maturing.

Second, the best protection against the effects of recession is economic diversity. Those states with the most highly diversified economies and those who are leaders in research and product development were the states least affected by the recession and the first to recover. While diversity is a feasible goal for any state, for those whose economies are dominated by a single sector, whether it is tourism, agriculture or automobiles, the need to diversify is especially critical. That has been recognized in Nevada.

A recognition of the economic realities outlined is not remarkable. What has been remarkable in Nevada is the progress toward grappling with those realities. A strong consensus has developed in Nevada, cutting across all sectors of the state's economic, political and cultural life, that diversification of the economy is an important and necessary thing. Combined with this consensus, which grows stronger each year, was a state financial commitment in 1983 to economic diversification and a complete overhaul of the structure for economic development. The commitment and the structure were based on a strong public-private partnership. A comprehensive "State Plan for Economic Diversification and Development," unique in the nation, has been adopted, clearly laying out the state's goals, responsibilities and

This report was prepared by Andrew P. Grose, Executive Director of the Nevada Commission on Economic Development.

SELECTED TAXES LEVIED BY MANY OF THE FIFTY STATES

Type of Tax Assessed	Number of States Imposing	In Nevada
Franchise	28	None
Corporate Income	38	None
Unitary Tax	22	None
Franchise on Income	16	None
Personal Income	43	None
Special Intangible	10	None
Admissions	29	None
Inheritance, Estate and/or Gift	49	None
Inventory Tax	21	None

methods.

The tangible results have been quite impressive and give every indication of future success in attracting a broad range of new businesses to Nevada. However, before describing the results, a description of the reasons is important. The reasons relate directly to the current economic strength of the state and its prospects for continued growth. Nevada is extremely attractive as a business location for several reasons. This has long been true, but only in recent years have the state's business advantages been aggressively marketed. The foremost of Nevada's advantages for most businesses is location in the western marketplace. Combined with that circumstance is the state's first rate interstate highway, rail and air transportation system. Nevada's two major population centers are ideally located to serve all of California as well as most of the intermountain West. Most of the growth markets of the United States are within a one day truck trip from either Reno or Las Vegas.

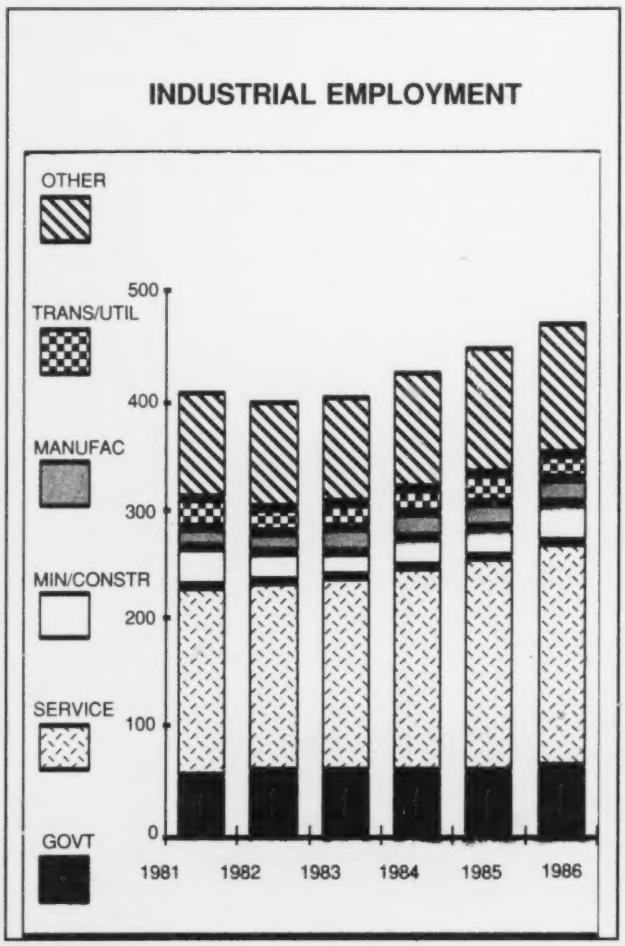
The second major advantage is cost of doing business. The hand of government is very light in Nevada. Various national studies confirm the very nominal tax burden in Nevada. One study of taxes on manufacturing firms in all 50 states showed Nevada with the lowest, almost one-third the tax burden in California. Labor costs in Nevada are 10-20 percent lower for the same jobs than in California. Industrial land costs can be one-third that of similar land in California. There is no income tax of any kind in Nevada and property taxes are in the lowest quartile in the nation. Other costs such as utilities, housing and transportation are all below most California costs in the same categories.

Finally, Nevada has a lifestyle that is attractive to new business. The combination of clean air, clean water and a great abundance of outdoor recreation with cosmopolitan dining, entertainment and nightlife is impressive to most businesses.

As a result of these advantages and others too numerous to list, Nevada has attracted major new business growth and expansion of existing businesses. Since January 1983, over 70,000 new jobs were created in Nevada. That was an increase of over 17 percent, almost twice the national average.

In the one year period covered by this report, there were 45 new companies and 19 major expansions creating new primary jobs—jobs that create new wealth in the state. This growth included over 1.7 million square feet of new facilities and over 2,000 new jobs. With the normal multiplier, that was a one year increase of over 7,000 jobs attributable to the economic diversification efforts in Nevada. The coming year will exceed that.

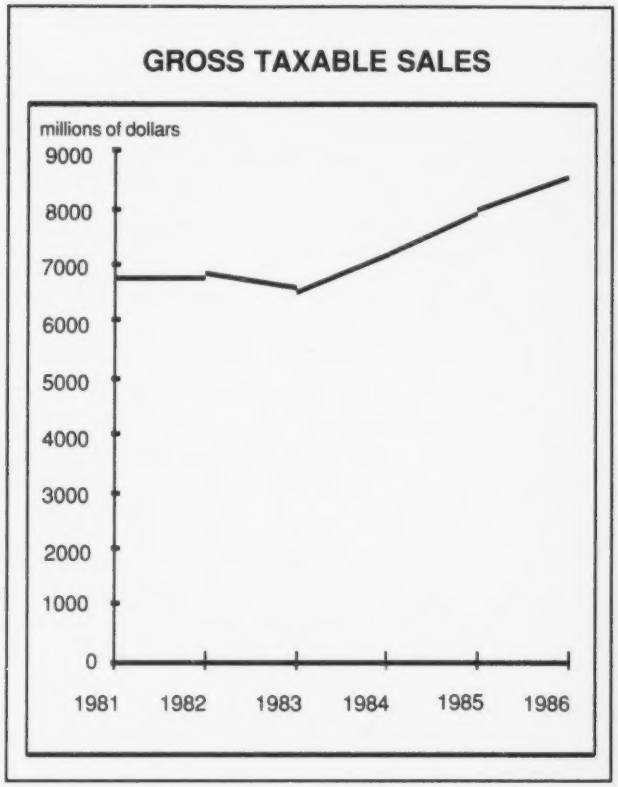
Important to the overall economic health of the state is success in rural economic development. Thirteen of the new companies and one of the expansions were in Nevada's fifteen rural counties. Rural areas, all too often, are a net drain on government resources as their economies decline for various reasons. While Nevada's rural communities have experienced traumatic job losses in mining and in federal activity they are having real success in replacing the lost jobs with new, less volatile industries.

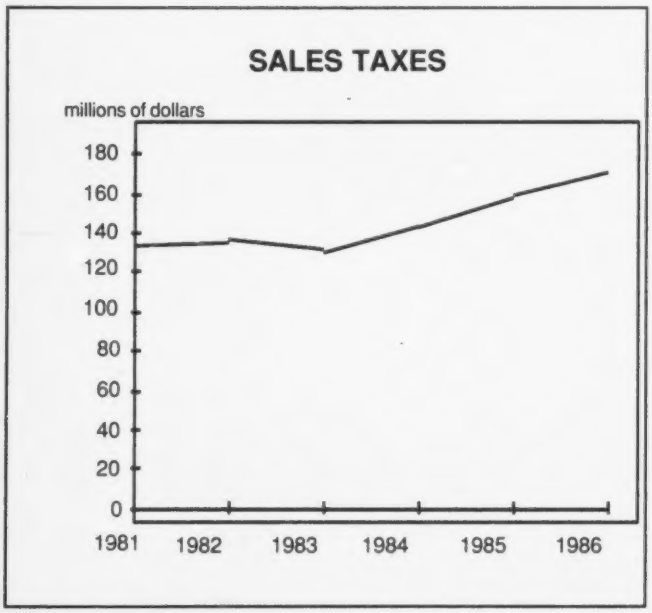


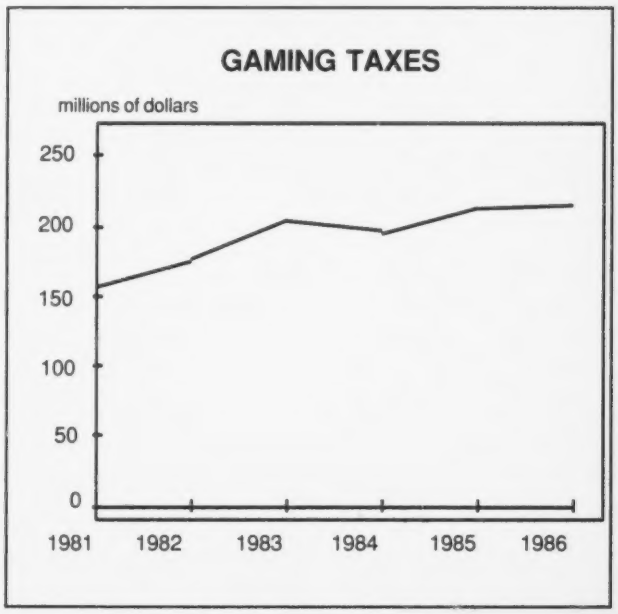
Also important to diversification goals is the broad variety of new businesses. One area of special success over the past three years has been printing. R. R. Donnelley, the world's largest printer will soon have over 1,000 employees in a newly established 400,000 square foot plant in Reno. The Greater Buffalo Press is building a plant that will employ 200 in Henderson. Along with printers have come support industries such as book binding and ink manufacturing.

Important to Nevada's diversification goals has been the attraction of nationally and internationally recognized companies including Porsche from Germany, Salomon from France, YKC-Yamada from Japan, Ormat from Israel and such U.S. names as Citibank, Donnelley, Pacific Southwest Airlines, Black and Decker, Findley Adhesive, Winnebago, Sherwin-Williams, Hanes Hosiery, Aerojet General, Chevron Resources, H.S. Crocker, Voit, Ford Aerospace and many others.

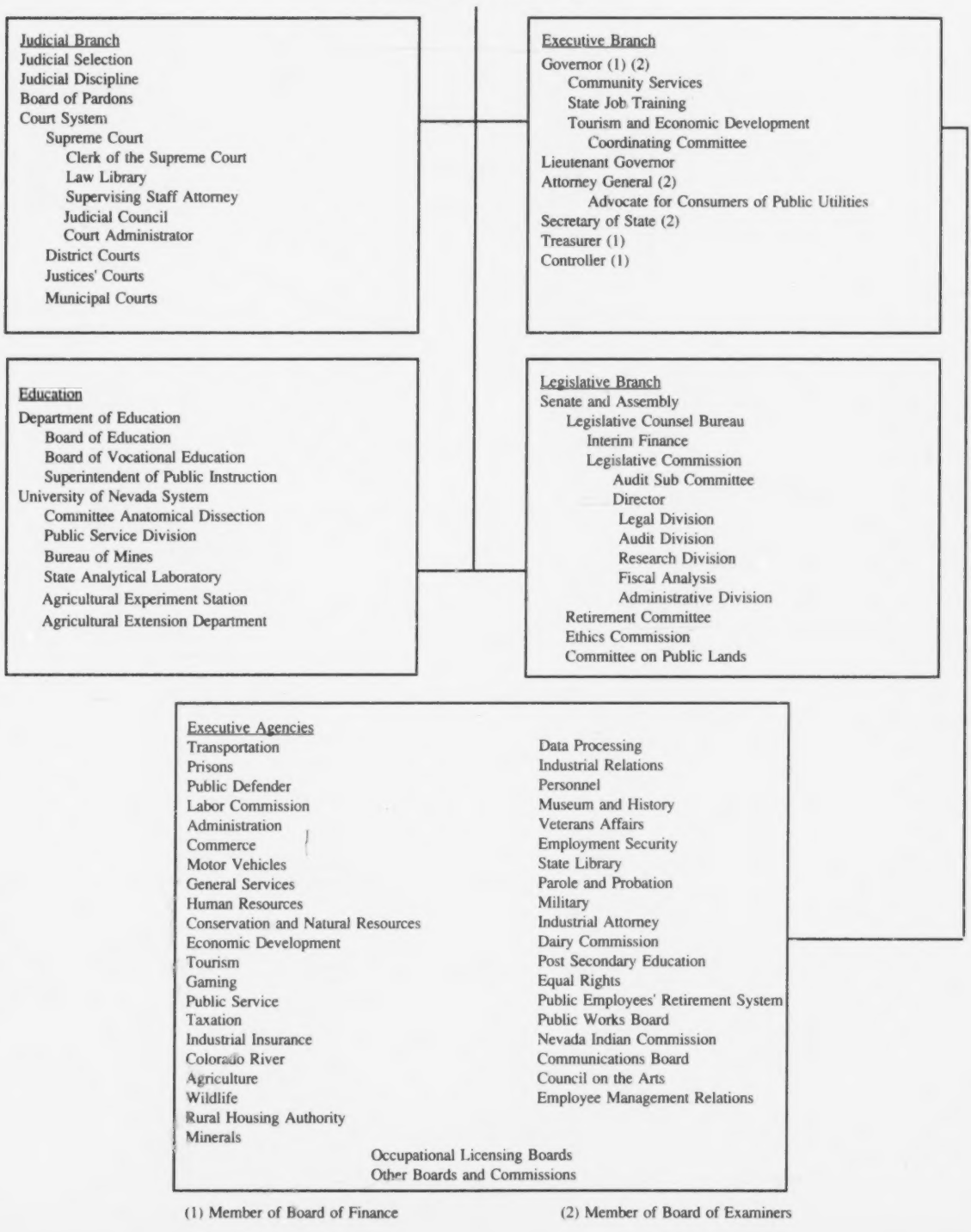
Nevada has only recently been discovered by the U.S. and international business communities. That discovery process is accelerating and Nevada has laid a strong foundation for continued growth. The state looks forward to even greater achievements in the coming years.







NEVADA STATE GOVERNMENT



(1) Member of Board of Finance

(2) Member of Board of Examiners

STATE OF NEVADA
Principal Officers

Richard H. Bryan, Governor

Robert A. Cashell, Lieutenant Governor

William D. Swackhamer
Secretary of State

Darrel R. Daines
State Controller

Brian McKay
Attorney General

Patricia D. Cafferata
State Treasurer

Combined Statements

Combined Statements

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710

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LOUIS W. BERGEVIN, *Assemblyman, Chairman*
Donald A. Rhodes, *Director, Secretary*
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The Honorable Darrel Daines
State Controller
Capitol Building
Capitol Complex
Carson City, Nevada 89710

Dear Mr. Daines:

We have examined the general purpose financial statements of the State of Nevada as of and for the year ended June 30, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted government auditing standards for financial and compliance audits and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Colorado River Commission of Nevada, the Nevada Housing Division, or the State Industrial Insurance System which represent 99 percent of the assets and revenues of the Enterprise Fund type. And we did not examine the financial statements of the Public Employees' Retirement Fund, the Police and Firemen's Retirement Fund, or the Legislators' Retirement System which represent 81 percent and 74 percent, respectively, of the assets and revenues of the Fiduciary Fund type. In addition, we did not examine the financial statements of the University of Nevada System. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the Enterprise Funds, the Fiduciary Funds, and the University of Nevada System, is based solely upon the reports of the other auditors.

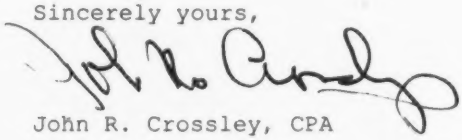
In our opinion, based upon our examination and the reports of other auditors, the general purpose financial statements referred to above present fairly the financial position of the State of Nevada at June 30, 1986, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and individual account group financial statements and schedules listed in the

table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the State of Nevada. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, except for the effects of not presenting individual fund comparisons at the level of budgetary control for governmental funds, such information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The data presented in the introductory and statistical sections as listed in the table of contents has not been audited by us, and accordingly, we do not express an opinion thereon.

Sincerely yours,



John R. Crossley, CPA
Legislative Auditor

February 19,1987
Carson City, Nevada

State of Nevada
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1986
(Expressed in Thousands)

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and pooled investments	$ 116,600	$ 87,400	$ 15,820	$ 52,950
Investments	1,409	124,073	-0-	-0-
Receivables (net)	39,615	10,312	304	23
Interfund receivables	30,635	7,300	3,784	16,925
Inventory	-0-	11,416	-0-	-0-
Advance to other funds	3,177	-0-	-0-	-0-
Bonds and mortgages	-0-	-0-	-0-	-0-
Deferred charges and other assets	8,317	21,482	-0-	-0-
Land	-0-	-0-	-0-	-0-
Structures and improvements	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	-0-
Accum depr:improv,equip,furn. buildings	-0-	-0-	-0-	-0-
Construction in progress	-0-	-0-	-0-	-0-
Amount available in debt service fund	-0-	-0-	-0-	-0-
Amt to be prov for retirement of debt	-0-	-0-	-0-	-0-
Total Assets	$ 199,753	$ 261,983	$ 19,908	$ 69,898
LIABILITIES/FUND EQUITY				
Liabilities:				
Accounts payable and accruals	$ 21,588	$ 15,599	$ 251	$ 173
Accrued compensated absences	-0-	-0-	-0-	-0-
Interfund payables	35,242	5,659	16,579	7,929
Contracts payable	-0-	7,003	-0-	773
Notes payable	-0-	-0-	-0-	-0-
Bonds payable	-0-	-0-	-0-	-0-
Advances	35	200	-0-	-0-
Lease/instalment purchase obligations	-0-	-0-	-0-	-0-
Other liabilities	867	21,599	-0-	-0-
Deferred revenue	272	2,016	-0-	-0-
Total Liabilities	58,004	52,076	16,830	8,875
Fund Equity:				
Investment in general fixed assets	-0-	-0-	-0-	-0-
Contributed capital	-0-	-0-	-0-	-0-
Retained Earnings:				
Reserved	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-
Fund Balances:				
Reserved:				
Encumbrances and contracts	920	37,068	-0-	2,007
Inventory	-0-	11,482	-0-	-0-
Advances	3,177	-0-	-0-	-0-
Balances forward	48,429	-0-	-0-	-0-
Other	2,506	122,590	-0-	-0-
Unreserved	86,717	38,767	3,078	59,016
Total Fund Equity	141,749	209,907	3,078	61,023
Total Liabilities and Fund Equity	$ 199,753	$ 261,983	$ 19,908	$ 69,898

The accompanying notes are an integral part of these financial statements.

Exhibit A-1

Proprietary Funds		Fiduciary Funds		Account Groups		Totals (Memorandum only)	
Enterprise	Internal Service	Trust/ Agency	University System	General Fixed Assets	General Long-Term Obligations	1986	1985
$ 5,932	$ 6,196	$ 427,887	$ 65,417	$ -0-	$ -0-	$ 778,202	$ 534,495
94,055	-0-	1,876,293	35,294	-0-	-0-	2,131,124	1,872,176
62,506	305	24,070	13,573	-0-	-0-	150,708	197,300
929	4,161	315,653	8,470	-0-	-0-	387,857	337,854
377	921	-0-	3,449	-0-	-0-	16,163	15,410
-0-	-0-	35	-0-	-0-	-0-	3,212	3,269
1,104,759	-0-	-0-	-0-	-0-	-0-	1,104,759	890,274
105,759	362	2,676	11,423	-0-	-0-	150,019	68,669
4,075	508	3	29,433	25,988	-0-	60,007	57,914
227,134	3,840	-0-	202,616	188,452	-0-	622,042	448,370
37,832	13,320	7	91,088	85,491	-0-	227,738	202,567
<37,104>	<8,443>	<5>	-0-	-0-	-0-	<45,552>	<38,703>
717	-0-	-0-	50,869	3,844	-0-	55,430	215,287
-0-	-0-	-0-	-0-	-0-	2,820	2,820	1,971
-0-	-0-	-0-	-0-	-0-	260,154	260,154	207,795
$1,606,971	$ 21,170	$2,646,619	$ 511,632	$ 303,775	$ 262,974	$5,904,683	$5,014,648
$ 25,426	$ 5,199	$ 180,552	$ 11,270	$ -0-	$ -0-	$ 260,058	$ 125,847
246	575	-0-	4,950	-0-	15,727	21,498	19,101
298	1,257	311,781	9,111	-0-	-0-	387,856	337,566
-0-	-0-	-0-	-0-	-0-	-0-	7,776	403
-0-	-0-	188	-0-	-0-	-0-	188	-0-
781,916	-0-	-0-	28,639	-0-	246,000	1,056,555	905,068
197,707	2,882	-0-	-0-	-0-	-0-	200,824	199,109
-0-	1,746	-0-	-0-	-0-	1,247	2,993	2,997
544,839	-0-	21,086	5,755	-0-	-0-	594,146	541,466
2,744	38	57	5,485	-0-	-0-	10,612	11,893
1,553,176	11,697	513,664	65,210	-0-	262,974	2,542,506	2,143,450
-0-	-0-	-0-	367,543	303,775	-0-	671,318	615,202
3,561	6,055	-0-	-0-	-0-	-0-	9,616	9,448
1,058	-0-	-0-	-0-	-0-	-0-	1,058	913
49,176	3,418	-0-	-0-	-0-	-0-	52,594	64,582
-0-	-0-	-0-	2,857	-0-	-0-	42,852	8,741
-0-	-0-	-0-	-0-	-0-	-0-	11,482	10,418
-0-	-0-	-0-	-0-	-0-	-0-	3,177	3,269
-0-	-0-	-0-	5,040	-0-	-0-	53,469	68,283
-0-	-0-	1,907,392	55,744	-0-	-0-	2,088,232	1,745,706
-0-	-0-	225,563	15,238	-0-	-0-	428,379	344,636
53,795	9,473	2,132,955	446,422	303,775	-0-	3,362,177	2,871,198
$1,606,971	$ 21,170	$2,646,619	$ 511,632	$ 303,775	$ 262,974	$5,904,683	$5,014,648

State of Nevada
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1986
(Expressed in Thousands)

Exhibit A-2

	Governmental Funds				Fiduciary Funds	Totals (Memorandum only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	1986	1985
Revenues:							
Gaming taxes, fees, licenses	$ 219,686	$ -0-	$ -0-	$ 10,457	$ -0-	$ 230,143	$ 224,160
Sales taxes	171,981	-0-	-0-	-0-	14,002	185,983	159,216
Federal	152,489	165,282	-0-	153	1,226	319,150	277,580
Other taxes	56,343	69,303	8,362	-0-	92,869	226,877	232,728
Licenses, fees and permits	17,050	52,677	-0-	-0-	151	69,878	54,983
Sales and charges for services	8,237	27,938	-0-	-0-	82	36,257	35,857
Interest	14,675	14,480	1,039	-0-	20,484	50,678	49,059
Net premium income	-0-	-0-	-0-	-0-	22,573	22,573	24,234
Other	17,841	3,253	84	60	866	22,104	25,378
Total Revenues	658,302	332,933	9,485	10,670	152,253	1,163,643	1,083,195
Expenditures:							
General government	24,349	27,467	-0-	-0-	2,143	53,959	144,586
Health and social services	202,887	7,287	-0-	-0-	101,884	312,058	205,879
Education and support services	217,401	4,847	-0-	-0-	864	223,112	253,244
Law, justice and public safety	64,076	28,820	-0-	-0-	-0-	92,896	83,848
Regulation of business	17,754	13,552	-0-	-0-	-0-	31,306	29,658
Transportation	-0-	211,035	-0-	-0-	-0-	211,035	173,165
Recreation and resource development	37,620	24,638	-0-	-0-	87	62,345	52,931
Debt service	397	1,717	-0-	-0-	-0-	2,114	615
Redemption on bonds	-0-	-0-	10,485	-0-	-0-	10,485	9,690
Interest, fiscal charges	-0-	-0-	17,063	-0-	-0-	17,063	18,486
Capital projects	-0-	-0-	-0-	6,283	-0-	6,283	2,292
Total Expenditures	564,484	319,363	27,548	6,283	104,978	1,022,656	974,394
Excess of Revenues over <under> Expenditures	93,818	13,570	<18,063>	4,387	47,275	140,987	108,801
Other Financing Sources <Uses>:							
Proceeds from install.pur./cap.lease	345	303	-0-	-0-	-0-	648	271
Proceeds from sale of bonds	-0-	45,565	-0-	16,500	-0-	62,065	8,675
Operating transfers in	12,354	9,584	19,106	539	2,008	43,591	88,599
Operating transfers out	<105,569>	<20,271>	-0-	<9,980>	<4,774>	<140,594>	<89,113>
Total Other Financing Sources <Uses>	<92,870>	35,181	19,106	7,059	<2,766>	<34,290>	8,432
Excess of Revenues and Other Sources over <under> Expenditures & Other Uses	948	48,751	1,043	11,446	44,509	106,697	117,233
Beginning fund balances	139,493	161,203	1,978	49,577	193,746	545,997	428,335
Adj to beginning fund balances	1,308	351	57	-0-	<6,692>	<4,976>	2,796
Beginning Fund Balances as Adjusted	140,801	161,554	2,035	49,577	187,054	541,021	431,131
Residual equity transfers	-0-	<398>	-0-	-0-	398	-0-	<2,186>
Fund Balances - June 30	$ 141,749	$ 209,907	$ 3,078	$ 61,023	$ 231,961	$ 647,718	$ 546,178

The accompanying notes are an integral part of these financial statements.

State of Nevada

Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1986
(Expressed in Thousands)

Exhibit A-3

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1986	1985
Operating Revenues:						
Federal	$ 30	$ 491	$ -0-	$ -0-	$ 521	$ 601
Sales	22,587	5,092	-0-	-0-	27,679	24,576
Charges for services	4,602	14,399	-0-	-0-	19,001	14,250
Rental income	-0-	5,098	0-	-0-	5,098	5,894
Interest	65,653	-0-	3,084	120,704	189,441	178,340
Investment gain <loss>	-0-	-0-	-0-	171,267	171,267	<71,826>
Net premium income	153,101	3,857	-0-	-0-	156,958	141,683
Retirement contributions	-0-	-0-	-0-	161,012	161,012	139,401
Other	865	2,112	1,753	659	5,389	6,341
Total Operating Revenues	246,838	31,049	4,837	453,642	736,366	439,260
Operating Expenses:						
Salaries and benefits	1,076	9,196	-0-	-0-	10,272	9,035
Operating	13,770	12,030	-0-	-0-	25,800	24,206
Benefit payments	-0-	-0-	-0-	78,848	78,848	67,996
Claims expense	167,976	1,562	-0-	-0-	169,538	134,440
Materials or supplies used	696	3,740	0-	-0-	4,436	4,499
Interest expense	58,966	247	-0-	-0-	59,213	49,288
Fiscal agent's fees	1,091	-0-	-0-	-0-	1,091	961
Investment expense	-0-	-0-	-0-	4,660	4,660	2,776
Bond issue costs	4,793	-0-	-0-	-0-	4,793	3,081
Depreciation and amortization	5,644	1,421	-0-	-0-	7,065	6,793
Insurance premiums	-0-	3,901	-0-	-0-	3,901	3,024
Refunds	-0-	-0-	0-	16,952	16,952	9,528
Administrative expense	21,998	-0-	-0-	1,986	23,984	20,221
Education and support services	-0-	-0-	2,891	-0-	2,891	2,478
Law, justice and public safety	-0-	-0-	200	0-	200	23
Other	-0-	239	-0-	-0-	239	77
Total Operating Expenses	276,010	32,336	3,091	102,446	413,883	338,426
Operating Income <Loss>	<29,172>	<1,287>	1,746	351,196	322,483	100,834
Nonoperating Revenues <Expenses>:						
Interest income	35,448	-0-	-0-	-0-	35,448	1,157
Interest expense	<32,262>	-0-	-0-	-0-	<32,262>	<30,104>
Investment gain <loss>	26,322	-0-	-0-	-0-	26,322	50,303
Receipts from state agencies	-0-	37,634	-0-	-0-	37,634	32,419
Payments to vendors	-0-	<37,635>	-0-	-0-	<37,635>	<32,796>
Operating transfers in	301	240	158	492	1,191	864
Operating transfers out	-0-	<132>	<6>	<492>	<630>	<348>
Other	<115>	-0-	-0-	-0-	<115>	<115>
Total Nonoperating Revenues <Expenses>	29,694	107	152	-0-	29,953	21,380
Net Income <Loss>	522	<1,180>	1,898	351,196	352,436	122,214
Beginning retained earnings/fund balance	64,068	10,881	26,860	1,521,040	1,622,849	1,517,322
Adj to beg ret earning/fd bal	-0-	<228>	-0-	-0-	<228>	<2,157>
Experience dividends	<10,795>	-0-	-0-	-0-	<10,795>	<17,026>
Beginning Fund Equity as Adjusted	53,273	10,653	26,860	1,521,040	1,611,826	1,498,139
Residual Equity Transfers	-0-	-0-	-0-	-0-	-0-	2,491
Retained Earnings/Fund Balances - June 30	$ 53,795	$ 9,473	$ 28,758	$ 1,872,236	$ 1,964,262	$ 1,622,844

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Changes in Financial Position
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1986
(Expressed in Thousands)

Exhibit A-4

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1986	1985
Sources of cash						
From operations						
Operating income <loss>	$ <29,172>	$ <1,287>	$ 1,746	$ 351,196	$ 322,483	$ 100,834
Items not requiring <providing> cash						
Depreciation, amortization	3,497	1,539	-0-	2,061	7,097	5,933
Decrease <increase> in receivables and accrued revenue	<2,592>	1,140	2,864	<31,323>	<29,911>	<27,626>
Decrease <increase> in inventory	4	153	-0-	-0-	157	<162>
Decrease <increase> in payable and accrued expenses	87,186	399	319	55,631	143,535	74,669
Loss <gain> on sale of investments	-0-	-0-	-0-	<147,541>	<147,541>	60,161
Loss <gain> on sale of assets	<546>	229	-0-	-0-	<317>	61
Allowance for loan losses	-0-	-0-	-0-	<23,726>	<23,726>	11,665
Other	<280>	<75>	<238>	<122>	<715>	<3,787>
Cash provided by operations	58,097	2,098	4,691	206,176	271,062	221,748
Nonoperating revenues <expenses>	29,694	107	152	-0-	29,953	21,381
Proceeds from sale of bonds	209,730	-0-	-0-	-0-	209,730	263,671
Proceeds from sale of assets and invest	434,932	63	-0-	6,138,590	6,573,585	5,606,547
Loss <gain> on sale of investments	<26,322>	-0-	-0-	-0-	<26,322>	<4,342>
Prior period adjustment	-0-	<228>	-0-	-0-	<228>	<2,156>
Mortgage/note principal collections	17,035	-0-	0-	-0-	17,035	8,824
Advances received	2,328	-0-	-0-	-0-	2,328	3,159
Increase in other liabilities	-0-	973	0-	-0-	973	6,759
Decrease in other assets	-0-	104	-0-	<38>	66	1,544
Residual equity transfers in	-0-	-0-	-0-	-0-	-0-	2,500
Other sources	2,663	4	25	-0-	2,692	5,616
Total sources of cash	728,157	3,121	4,868	6,344,728	7,080,874	6,135,251
Applications of cash						
Acquisition of property, plant,equipment	2,925	2,095	-0-	-0-	5,020	7,129
Purchase of investments	546,429	-0-	-0-	6,345,796	6,892,225	5,962,023
Capitalized costs	3,977	268	-0-	-0-	4,245	5,261
Loans issued	-0-	-0-	-0-	-0-	-0-	140,651
Retirement of bonds and notes	130,107	-0-	-0-	26	130,133	13,684
Payments and transfers to general fund	-0-	70	-0-	-0-	70	268
Experience dividends paid	17,143	-0-	-0-	-0-	17,143	9,606
Residual equity transfers out	-0-	-0-	-0-	-0-	-0-	10
Other applications	24,214	850	-0-	111	25,175	9,087
Total applications of cash	724,795	3,283	-0-	6,345,933	7,074,011	6,147,719
INCREASE <DECREASE> IN CASH	3,362	<162>	4,868	<1,205>	6,863	<12,468>
Cash at beginning of period	2,570	6,358	3,572	7,422	19,922	32,390
Cash at end of period	$ 5,932	$ 6,196	$ 8,440	$ 6,217	$ 26,785	$ 19,922

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Current Operating Funds,
Revenues, Expenditures and Other Changes
All University System Fund Types
For the Year Ended June 30, 1986, With Comparative Totals for 1985
(Expressed in Thousands)

Exhibit A-5

			Total All Funds	
	Unrestricted	Restricted	1986	1985
Revenues:				
Tuition and fees	$ 24,679	$ -0-	$ 24,679	$ 22,152
Federal appropriation	50	-0-	50	74
Federal grants and contracts	4,745	27,088	31,833	27,125
State grants and contracts	465	3,365	3,830	3,340
Local grants and contracts	112	1,657	1,769	1,575
Private gifts, grants and contracts	2,596	8,145	10,741	9,611
Endowment income	170	1,146	1,316	1,571
Sales and services of educational departments	8,250	650	8,900	8,796
Sales and services of auxiliary enterprises	14,696	2	14,698	13,832
Other sources	5,656	614	6,270	6,233
Total Revenues	61,419	42,667	104,086	94,309
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	62,388	4,854	67,242	55,008
Research	7,735	15,051	22,786	20,391
Public service	4,484	11,102	15,586	14,093
Academic support	19,010	1,117	20,127	17,264
Institutional support	18,488	1,807	20,295	19,387
Student services	14,778	5,311	20,089	17,284
Operation and maintenance of plant	17,266	97	17,363	16,059
Scholarships and fellowships	1,118	3,090	4,208	4,047
Total Educational and General Expenditures	145,267	42,429	187,696	163,533
Auxiliary Enterprises:				
Expenditures for food, housing and other auxiliary services	13,563	-0-	13,563	12,989
Mandatory transfers for principal and interest	316	14	330	603
	13,879	14	13,893	13,592
Total Expenditures and Mandatory Transfers	159,146	42,443	201,589	177,125
Other Transfers and Additions <Deductions>:				
Voluntary transfers, net	158	<709>	<551>	733
Operating transfers, net	102,823	54	102,877	82,234
Total Other Transfers and Additions <Deductions>	102,981	<655>	102,326	82,967
Net Increase <Decrease> in Fund Balances	$ 5,254	$ <431>	$ 4,823	$ 151

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Changes in Fund Balances
All University System Fund Types
For the Fiscal Year Ended June 30, 1986
(Expressed in Thousands)

	Current Operating Funds			
	General Operating		Auxiliary	Total Current
	Unrestricted	Restricted	Enterprises	Operating
Revenues and Other Additions:				
Current fund revenues	$ 46,307	$ 48,650	$ 15,112	$ 110,069
Federal grants and contracts, restricted	-0-	-0-	-0-	-0-
State grants and contracts, restricted	-0-	-0-	-0-	-0-
Local grants and contracts, restricted	-0-	-0-	-0-	-0-
Private gifts, grants and contracts, restricted	-0-	-0-	-0-	-0-
Investment income, unrestricted	-0-	-0-	-0-	-0-
Federal advances	-0-	-0-	-0-	-0-
Interest on loans receivable	-0-	-0-	-0-	-0-
Sales and services	-0-	-0-	-0-	-0-
Expended for plant facilities, including $10,051,664 charged to current funds' expenditures	-0-	-0-	-0-	-0-
Student fees	-0-	0-	-0-	-0-
Retirement of indebtedness	-0-	-0-	-0-	-0-
Realized gain on investments	-0-	-0-	-0-	-0-
Other sources	-0-	-0-	-0-	-0-
Total Revenues and Other Additions	46,307	48,650	15,112	110,069
Expenditures and Other Deductions:				
Educational and general expenditures	145,267	42,429	-0-	187,696
Auxiliary enterprises expenditures	-0-	-0-	13,563	13,563
Indirect costs recovered	-0-	5,983	-0-	5,983
Loan administration and collection costs	-0-	-0-	-0-	-0-
Loan cancellations, write-offs and provision for bad debts	-0-	-0-	-0-	-0-
Expended for plant facilities, including noncapitalized expenditures of $264,620	-0-	-0-	-0-	-0-
Retirement of indebtedness	-0-	-0-	-0-	-0-
Interest on indebtedness	-0-	-0-	-0-	-0-
Disposal of plant assets	-0-	-0-	-0-	-0-
Other deductions	-0-	-0-	-0-	-0-
Total Expenditures and Other Deductions	145,267	48,412	13,563	207,242
Transfers Among Funds, Additions <Deductions>:				
Principal and interest (mandatory)	<6>	<14>	<310>	<330>
Operating transfers, net	102,807	54	16	102,877
Other transfers, net (voluntary)	462	<709>	<304>	<551>
Total Transfers	103,263	<669>	<598>	101,996
Net increase <decrease> for the year	4,303	<431>	951	4,823
Fund Balance, July 1, 1985	12,903	9,115	3,360	25,378
Fund Balance, June 30, 1986	$ 17,206	$ 8,684	$ 4,311	$ 30,201

The accompanying notes are an integral part of these financial statements

Exhibit A-6

Non-Operating Funds		Plant Funds				
Student Loan	Endowment	Unexpended Plant	Retirement of Indebtedness	Investment in Plant	Combined Plant	Total
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 110,069
90	-0-	623	-0-	-0-	623	713
-0-	-0-	-0-	-0-	-0	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,955	68	-0-	-0-	68	3,023
8	-0-	570	425	-0-	995	1,003
119	-0-	-0-	-0-	-0-	-0-	119
106	-0-	-0-	-0-	-0-	-0-	106
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	18,187	18,187	18,187
-0-	-0-	3,415	-0-	-0-	3,415	3,415
-0-	-0-	21	-0-	227	248	248
-0-	4,266	-0-	-0-	-0-	-0-	4,266
180	112	4,572	-0-	-0-	4,572	4,864
503	7,333	9,269	425	18,414	28,108	146,013
-0-	-0-	-0-	-0-	-0-	-0-	187,696
-0-	-0-	-0-	-0-	-0-	-0-	13,563
-0-	-0-	-0-	-0-	-0-	-0-	5,983
49	-0-	-0-	-0-	-0-	-0-	49
170	-0-	-0-	-0-	-0-	-0-	170
-0-	-0-	8,400	-0-	-0-	8,400	8,400
-0-	-0-	-0-	247	-0-	247	247
-0-	-0-	-0-	2,633	-0-	2,633	2,633
-0-	-0-	-0-	-0-	2,064	2,064	2,064
21	233	-0-	-0-	-0-	-0-	254
240	233	8,400	2,880	2,064	13,344	221,059
6	-0-	<2,921>	3,245	-0-	324	-0-
17	-0-	3,604	-0-	-0-	3,604	106,498
46	127	367	<89>	100	378	-0-
69	127	1,050	3,156	100	4,306	106,498
332	7,227	1,919	701	16,450	19,070	31,452
6,924	29,168	21,183	4,325	327,992	353,500	414,970
$ 7,256	$ 36,395	$ 23,102	$ 5,026	$ 344,442	$ 372,570	$ 446,422

State of Nevada

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
General Fund and All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986
(Expressed in Thousands)

Exhibit A-7

	General Fund			Special Revenue Funds			Totals (Memorandum only)		
	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Sources of financial resources									
Beginning Fund Balance	$ 125,192	$ 125,192	$ -0-	$ 33,871	$ 33,991	$ 120	$ 159,063	$ 159,183	$ 120
Revenues									
Unrestricted revenues									
Sales taxes	168,925	171,945	3,020	-0-	-0-	-0-	168,925	171,945	3,020
Gaming taxes, fees, licenses	220,335	219,686	<649>	0-	-0-	-0-	220,335	219,686	<649>
Other taxes	48,162	54,486	6,324	-0-	-0-	-0-	48,162	54,486	6,324
Interest	12,794	15,214	2,420	-0-	-0-	-0-	12,794	15,214	2,420
Other unrestricted	15,500	16,265	765	-0-	-0-	-0-	15,500	16,265	765
Restricted revenues									
Federal	204,700	158,766	<45,934>	161,453	166,273	4,820	366,153	325,039	<41,114>
Taxes	1,312	1,256	<56>	67,345	66,853	<492>	68,657	68,109	<548>
Sales and charges for services	11,091	8,353	<2,738>	31,152	26,481	<4,671>	42,243	34,834	<7,409>
Licenses, fees and permits	28,811	7,909	<20,902>	54,532	51,179	<3,353>	83,343	59,088	<24,255>
Interest	-0-	-0-	-0-	17,173	16,752	<421>	17,173	16,752	<421>
Other	30,912	33,043	2,131	53,115	48,295	<4,820>	84,027	81,338	<2,689>
Other financing sources									
Appropriated transfers-in	8,434	8,409	<25>	8,184	8,184	-0-	16,618	16,593	<25>
Reversions from other funds	-0-	1,437	1,437	-0-	345	345	-0-	1,782	1,782
Total sources financial resources	876,168	821,961	<54,207>	426,825	418,353	<8,472>	1,302,993	1,240,314	<62,679>
Uses of financial resources									
Expenditures and encumbrances									
Governor	17,909	12,705	5,204	-0-	-0-	-0-	17,909	12,705	5,204
Secretary of State	1,119	1,029	90	-0-	-0-	-0-	1,119	1,029	90
Controller	1,458	1,371	87	-0-	-0-	-0-	1,458	1,371	87
Attorney General	4,701	4,437	264	944	664	280	5,645	5,101	544
Treasurer	465	387	78	13,906	13,807	99	14,371	14,194	177
Legislature	2,799	937	1,862	9,245	7,461	1,784	12,044	8,398	3,646
Public Works Board	692	651	41	-0-	-0-	-0-	692	651	41
Administration	3,058	2,502	556	-0-	-0-	-0-	3,058	2,502	556
Taxation	6,883	6,320	563	-0-	-0-	-0-	6,883	6,320	563
Library	2,027	1,936	91	-0-	-0-	-0-	2,027	1,936	91
Museum and History	2,070	1,506	564	-0-	-0-	-0-	2,070	1,506	564
Parole and Probation	6,748	6,461	287	-0-	-0-	-0-	6,748	6,461	287
Public Defender	807	773	34	-0-	-0-	-0-	807	773	34
Wildlife	10,511	8,366	2,145	-0-	-0-	-0-	10,511	8,366	2,145
Community Services	24,077	9,747	14,330	-0-	-0-	-0-	24,077	9,747	14,330
Personnel	1,470	910	560	-0-	-0-	-0-	1,470	910	560
Dept of Tourism, Economic Development	2,667	2,515	152	3,085	2,642	443	5,752	5,157	595
Department of Education	46,108	43,334	2,774	7,947	4,751	3,196	54,055	48,085	5,970
Department of the Military	15,547	3,450	12,097	116	12	104	15,663	3,462	12,201
Department of Commerce	5,113	4,549	564	3,321	1,899	1,422	8,434	6,448	1,986
Dept. of Conservation, Natural Resources	23,014	16,723	6,291	1,654	668	986	24,668	17,391	7,277
Department of Minerals	-0-	-0-	-0-	572	305	267	572	305	267
Department of Agriculture	2,174	1,971	203	1,459	744	715	3,633	2,715	918
Department of Human Resources	256,361	213,639	42,722	8,791	7,352	1,439	265,152	220,991	44,161
Department of Motor Vehicles	2,723	2,361	362	35,736	28,811	6,925	38,459	31,172	7,287
Gaming Control Board	14,751	13,081	1,670	3,032	1,542	1,490	17,783	14,623	3,160
Department of Prisons	45,098	40,578	4,520	315	208	107	45,413	40,786	4,627
Dairy Commission	-0-	-0-	-0-	898	483	415	898	483	415
Public Service Commission	-0-	-0-	-0-	5,378	4,261	1,117	5,378	4,261	1,117
Department of Industrial Relations	-0-	-0-	-0-	3,808	3,324	484	3,808	3,324	484
Taxicab Authority	-0-	-0-	-0-	1,621	1,220	401	1,621	1,220	401
Colorado River Commission	376	224	152	27,101	21,568	5,533	27,477	21,792	5,685
Judiciary	5,999	5,700	299	-0-	-0-	-0-	5,999	5,700	299
Board of Examiners	-0-	-0-	-0-	764	485	279	764	485	279
Department of Transportation	-0-	-0-	-0-	253,322	217,508	35,814	253,322	217,508	35,814
Employment Security	-0-	-0-	-0-	23,977	19,879	4,098	23,977	19,879	4,098
Department of General Services	0-	-0-	-0-	1,142	776	366	1,142	776	366
Miscellaneous	3,258	3,135	123	220	83	137	3,478	3,218	260
Other financing uses									
Appropriated transfers-out	305,590	276,415	29,175	1,925	1,925	-0-	307,515	278,340	29,175
Reversions to other funds	-0-	539	<539>	-0-	112	<112>	-0-	651	<651>
Total uses of financial resources	815,573	688,252	127,321	410,279	342,490	67,789	1,225,852	1,030,742	195,110
Fund balances (budget basis)6/30	$ 60,595	$ 133,709	$ 73,114	$ 16,546	$ 75,863	$ 59,317	$ 77,141	$ 209,572	$ 132,431

State of Nevada
Notes to Financial Statements
June 30, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statements and Reporting Entity - The accompanying financial statements of the state of Nevada have been prepared in conformity with generally accepted accounting principles as prescribed by the National Council on Governmental Accounting and accepted by the Governmental Accounting Standards Board. The financial statements of the University System Funds have been prepared in conformity with generally accepted accounting principles as prescribed by the National Association of College and University Business Officers.

The financial statements include the departments, agencies, authorities, commissions and other organizational units that are controlled by or dependent on the state as presented in Statement 3, "Defining the Governmental Reporting Entity" issued by the National Council on Governmental Accounting. This determination was based on the following oversight criteria: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, scope of public service and financial relationship.

Based on the above criteria, all occupational licensing boards with the exception of the Nevada Athletic Commission, Nevada Racing Commission, and the Taxicab Authority were determined to be independent governmental entities and are thus excluded from this report.

B. Basis of Presentation - The accounts of the state are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the state:

Governmental Funds

General Fund - The General Fund is the general operating fund of the state. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - The debt service funds are used to account for the annual payment of principal, interest, and expenditures on long-term general obligation debt, other than obligations payable from the operations of an enterprise.

Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that provide services to citizens financed primarily by user charges for the provision of these services and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the state or to other governmental units on a cost reimbursement basis.

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets held in trust by the state under agreements with individuals or other entities. There are three types of trust funds: expendable, nonexpendable, and pension.

Agency Funds - Agency funds are used to account for assets held by the state as custodian, and in which the state has no right or interest.

University System Funds

Current Funds - Current funds are used to account for: unrestricted funds over which the governing boards retain full control in achieving the institutions' purposes; and restricted funds which may be utilized only in accordance with externally-restricted purposes.

Fiduciary Funds - Fiduciary funds are used to account for assets held by loan, endowment and agency funds in which the universities act in a fiduciary capacity.

Plant Funds - Plant funds are used to account for institutional property acquisition, renewal, replacement, debt service and investment.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the state, other than those accounted for in enterprise and internal service funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of the state, except those required to be paid from the operations of proprietary funds.

C. Basis of Accounting - The financial statements are prepared on the modified accrual basis for governmental and expendable trust funds, and on the accrual basis for proprietary, nonexpendable trust, pension trust and university funds. Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of that fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred except for unmatured interest on general long-term obligations.

D. Budgetary Process - The Governor is required to submit his proposed budget to the State Legislature by the 10th day of each regular session, which convenes every odd-numbered year. The budget presented spans the next two fiscal years, and contains detailed estimates of revenue and expenditures. The Legislature enacts the budget through passage of the General Appropriations Act, which allows expenditures from unrestricted revenues, and the Authorization Act, which allows expenditure of revenues collected for specific purposes. Once passed and signed, the budget becomes the state's financial plan for the next two fiscal years.

Budgetary control is maintained at budget account level. Budget revisions during the biennium may be effected with approval of the Budget Division and in some cases must also be approved by the Interim Finance Committee. Departments requiring additional funding may request an allocation from the Interim Finance Contingency Fund. Allocations totaling $3,689,888 were made in the 1986 fiscal year. Unencumbered appropriations lapse at the end of each fiscal year, unless specific authority is granted in the Appropriations Act to carry amounts forward. Unexpended authorized revenues are carried forward for expenditure in the next fiscal period.

The state's budget is prepared principally on a modified accrual basis, with the following exceptions:

1) Revenue is never recognized before it is received in cash.

2) Cash placed in petty cash funds or outside bank accounts is considered expended for budgetary purposes.

3) Encumbrances for goods or services not received by fiscal year end are considered an expenditure of the current period.

Actual amounts in the budgetary comparison statements are presented on a budgetary basis. Because this basis differs from generally accepted accounting principles (GAAP), a reconciliation between the budgetary and GAAP bases is presented in Note 2.

E. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in governmental funds. For financial statement purposes, encumbrances outstanding at June 30 for which the goods or services have not been received are considered as expenditures in the following fiscal year.

F. University of Nevada System - University System Funds are accounted for on the accrual basis of accounting, in accordance with principles outlined in the American Institute of Certified Public Accountants' Audit Guide, "Audits of Colleges and Universities," and the "College and University Business Administration" published by the National Association of College and University Business Officers. As a result, their inclusion in an existing fund type would distort the general purpose financial statements and as such they are presented in a separate column on the financial statements as a discrete presentation.

G. Individual Accounts

Cash and Pooled Investments - The State Treasurer invests all temporary cash surpluses. No entry is made to reduce the cash balance in each fund. The residual investments are reported on the combined balance sheet as equity in pooled investments. Earnings from these investments are credited to the General Fund and to certain other funds which have specific statutory authority to receive a prorated share based upon weekly cash balances. Also included in this account is cash held by departments in petty cash funds and outside bank accounts.

Investments - Bonds, U.S. government obligations and government guaranteed mortgage notes are carried at original cost, adjusted where appropriate for bond premium or discount. Premiums or discounts are amortized over the life of the issue on the straight-line method. Amortization of premium and accretion of discount are included as interest income. Bonds are normally held until maturity dates in order to improve yields to maturity. The State Industrial Insurance System (SIIS) uses the deferral and amortization method of accounting for bond exchanges whereby the gain or loss on sale of the original bond forms part of the cost of the new bond. The unamortized deferred costs related to bond exchanges by SIIS totaled $4,964,000 and $9,096,000 at June 30, 1986 and 1985. The cost of bonds and mortgages sold is determined by specific identification. Investments of $12,291,249 in the Deferred Compensation Fund are stated at market value.

Marketable equity securities are carried at the lower of cost or market. Premium income on options written is deferred and recognized upon expiration, exercise or sale. The cost of marketable equity securities sold is determined on the average cost method. Dividend income on marketable equity securities is recorded as of the ex-dividend date.

Real estate investments in the Public Employees Retirement System (PERS) are carried at cost. Additions and improvements to real estate investments are capitalized. Ordinary maintenance and repair expenses are charged to income as incurred. The straight-line depreciation method is used over periods ranging from three to forty years. Depreciation expense charged to operations by PERS for the current period was $641,436.

Short-term investments, consisting of commercial paper and U.S. government securities, are carried at cost which approximates market.

Receivables - Receivables in the governmental funds consist primarily of taxes due by June 30 and interest. Receivables in fiduciary funds consist primarily of contributions due to the pension funds and interest. Most licenses, fees, permits and similar revenues are not susceptible to accrual, and are recognized on a cash basis. Receivables in proprietary funds have arisen in the ordinary course of business. No allowance for uncollectible accounts has been established in any fund, as collection history has been excellent.

Interfund Transactions - The state has three types of interfund transactions, as follows:

1) Services rendered and employee benefit contributions are accounted for as revenues, expenditures or expenses in the funds involved.

2) Operating appropriations/subsidies are accounted for as operating transfers in the funds involved.

3) Equity contributions are accounted for as equity transfers (additions to or deductions from beginning governmental fund balances or proprietary fund contributed capital).

The composition of interfund receivables and payables at June 30, 1986 is presented in Note 2.

Inventories - Inventories are valued at cost on the first-in, first-out basis. Inventory in the Highway Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The reserve for inventory of supplies is equal to the amount of inventory of supplies and signifies that a portion of the fund balance is not available for expenditure.

Advances to Other Funds - Long-term interfund advances are recorded as reductions in fund balance by the advancing fund. The amount advanced is recorded as a receivable and as a reserve to maintain the accountability and to properly disclose the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve.

Fixed Assets and Depreciation - An inventory of state-owned land, buildings, and equipment was developed in 1985. All fixed assets are valued at historical cost or estimated historical cost, based on acquisition of comparable property or agency records, if actual historical cost is not available. Donated fixed assets are stated at appraised fair market value at the time of donation or estimated fair market value at time of donation, based on acquisition of comparable property, if appraised fair market value is not available. Out of 480 land parcels with a total reported cost of $25,987,810, 89 parcels acquired prior to 1983 were reported at estimated historical cost or fair market value, based on acquisition of comparable property, in the amount of $1,155,575, or 4.4% of total cost. Additionally, out of total equipment reported at $85,491,052, mobile homes acquired prior to 1983 were reported at an estimated cost, based on acquisition of comparable property, in the amount of $550,847, or 0.6% of total cost. Interest during construction has not been capitalized. Certain public domain fixed assets (including highways, bridges, highway lands and rights-of-way) are not capitalized. No depreciation is provided on general fixed assets.

Enterprise and Internal Service Fund fixed assets are stated at cost. They are depreciated principally on a straight-line basis over estimated useful lives ranging from 20 to 75 years for structures and improvements and 3 to 40 years for furniture and equipment.

In University System Funds, to the extent current operating funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal acquisition and/or replacement of movable equipment and library books; (2) mandatory transfers, in the case of required provisions for debt amortization and interest, and for equipment renewal and replacement; and (3) as voluntary transfers for all other cases. Property, buildings and equipment are stated at cost at the date of acquisition or fair market value at date of donation, except for plant assets acquired prior to 1962 and library books and media acquired before 1976 which are stated at estimated original cost. In accordance with the recommendations of the American Institute of Certified Public Accountants, the system does not provide for depreciation of physical properties.

Guaranty Deposits - The state is custodian of guaranty deposits held to protect consumers and to assure payment of taxes and fulfillment of obligations to the state. Guaranty deposits of securities and other properties, other than cash, are not shown on the financial statements.

Fund Equity - Fund equity in the governmental and expendable trust funds consists of reserved and unreserved fund balances. Fund equity in the proprietary and nonexpendable trust funds consists of contributed capital, reserved retained earnings, and unreserved retained earnings. Nature of reserved fund balances:

"Advances" indicates assets which have been advanced to other funds on a long-term basis.

"Inventory" indicates consumable supplies held in stock by governmental funds.

"Encumbrances and contracts" indicates assets required to meet future payment obligations.

"Balances forward" indicates unexpended funds brought forward to the next year.

"Other" indicates assets which because of their non-monetary nature are unavailable for expenditure.

Accumulated Unpaid Vacation and Sick Pay - The state's liability for accumulated unpaid annual and compensatory time is reported in the General Long-Term Obligations Account Group for all governmental fund types. In the proprietary fund types and the university funds, this obligation is reported as a current liability. The University System has recorded a receivable from the State of Nevada equal to its Accrued Compensated Absences Liability. This receivable is reported as other assets.

No liability is reported for unpaid accumulated sick leave since it is the state's policy to record the cost of sick leave only when paid. Unused sick leave is partially compensated upon death or retirement for employees with ten or more years of service, up to a maximum of $3,500.

University System Fund Revenues - Revenues and expenditures resulting from summer sessions are reported within the fiscal year in which the total summer sessions program is predominantly conducted. Accordingly, only the revenues and expenditures of the 1985 summer sessions are included in the statement of current operating funds revenues, expenditures and other changes. Revenues and expenditures related to the 1986 summer sessions are reflected in the financial statements as deferred items.

Tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for 1986 total $1,344,520.

Total Columns on Combined Statements - Overview - Total columns are presented for analysis purposes only. Interfund eliminations have not been made.

Prior Year Total Columns - Prior year totals are presented on each financial statement. Where necessary, the fiscal year 1985 revenues and expenditures/expenses were reclassified to make the totals comparable to the fiscal year 1986 totals.

NOTE 2 - OTHER ACCOUNTING DISCLOSURES

A. Statutory Misclassifications - The following funds have been misclassified in the statutes:

Fund Name	Appropriate Classification	Statute Classification	Nevada Revised Statutes (NRS) Reference
Worker's Compensation and Safety	Special Revenue	Trust	616.423
Local Gov't. Pooled Invest	Agency	Trust	355.167
Intergovernmental Trust	Agency	Trust	353.254
Marlette Lake	Internal Service	Enterprise	331.180(1)
Insurance Premium Trust	Internal Service	Trust	331.187
Nevada Beef Promotion	Special Revenue	Agency	561.407
Abandoned Property Trust	Agency	Trust	120A.370

These funds have been reported in the financial statements in their appropriate fund type classifications. Legislation is being proposed to correct the classifications in the statutes.

B. Individual Fund Deficits

Enterprise Funds

Colorado River Commission - The Water Treatment Fund recorded a net loss of $851,950 for 1985-1986 which increased the fund's deficit to $7,589,461. The Water Transmission Fund recorded a net loss of $5,000,310 which increased the fund's deficit to $33,811,318. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and accumulated deficits are the result of not charging water users for certain recorded expenses; i.e. depreciation, amortization of debt and pre-operational expenses, contributions to the Las Vegas Valley Water District for pollution abatement studies and unpaid interest on federal debt added to principal. As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses because principal payments are recorded as reductions of long-term debt rather than expenses. The deficits will be progressively reduced and finally eliminated as the annual retirements of debt principal increase.

Nevada Magazine - The operations of Nevada Magazine were removed from the General Fund in the fiscal year ended June 30, 1984 to be accounted as an enterprise fund. A residual equity transfer of $66,849, representing the value of inventory and property, established the new fund. No cash was transferred although Nevada Magazine had a liability for deferred subscription revenue of $278,774 at June 30, 1983. This resulted in a deficit beginning retained earnings of $278,774. Continued operating losses have increased the deficit to $356,463 at June 30, 1986.

Internal Service Funds

Marlette Lake and Informational Facility - These two funds have deficit retained earnings as indicated at June 30, 1986, however their total equity positions are positive due to capital contributions from the General Fund.

	Marlette Lake	Informational Facility
Retained Earnings	$<1,049,824>	$ <33,246>
Contributed Capital	2,885,884	262,251
Total Equity	$1,836,060	$229,005

C. Budgetary Basis vs. GAAP - The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund and All Special Revenue Funds presents comparisons of the legally adopted budget with actual data on a budgetary basis. Since the budgetary and GAAP presentations of actual data differ, a reconciliation of the two is presented below (expressed in thousands):

	General Fund	Special Revenue Funds
Fund Balances, Budgetary Basis - June 30, 1986	$133,710	$ 75,862
Revenue accruals	3,211	1,288
Expenditure accruals	<959>	<3,944>
Outside bank accounts/petty cash	1,710	949
Investments	-0-	122,598
Inventories	-0-	11,416
Notes receivable and other receivables	900	31
Prepaid expenses	-0-	38
Deferred revenues	-0-	<243>
Advances	3,177	<200>
Unbudgeted funds	-0-	2,112
Fund Balances, GAAP Basis - June 30, 1986	$141,749	$209,907

The total fund balance on a budgetary basis in the General Fund is composed of both restricted funds, which are not available for appropriation, and unrestricted funds. The breakdown is as follows (expressed in thousands):

Total Fund Balance	$ 133,710
Restricted Funds	48,429
Unrestricted Fund Balance	$ 85,281

There were no expenditures in excess of appropriations or authorizations in the individual funds for the year.

D. Fund Equity Restatement - In fiscal year 1986, the Deferred Compensation Fund was changed from a Pension Trust Fund to an Agency Fund. This change has been reported in the accompanying financial statements by restating Beginning Fund Balance as shown below, expressed in thousands. Corresponding restatements of 1985 financial statements have been accomplished to make them comparable with the 1986 financial statements.

	Combining Fiduciary Funds
Fund balance as previously reported June 30, 1985	$1,750,965
Reclassification of Deferred Compensation Fund	<9,319>
Fund balance as restated June 30, 1985	$1,741,646

For the year ended June 30, 1986, fund equity in various funds was affected by residual equity transfers and by adjustments for prior period errors/omissions. Additions <reductions> include the following:

Residual Equity Transfers:

Transferred from the Worker's Compensation and Safety Fund to the Insolvent Self-Insured Employer's Fund to establish a separate fund for the Self-Insured Employer's program. <$397,629>

Prior Year Adjustments:

General Fund:

Fund balance was increased by $1,493,181 for outside bank accounts not properly recorded at June 30, 1985 and by $5,112 for adjustments to an advance to the Informational Facility Fund; fund balance was decreased by $189,915 to correct errors in accrued payables and receivables at June 30, 1985. $1,308,378

Special Revenue Funds:

Fund balance was increased in the Business Enterprise Contingent Fund by $26,740 to record the balance of loans outstanding at June 30, 1985 and in the Legislative Fund by $171,909 to exclude the liability for compensated absences which should properly have been recorded in the General Long-Term Obligations Account Group and by $152,276 for appropriations from the General Fund not recorded at June 30, 1985 and other miscellaneous adjustments. $350,925

Internal Service Funds:

Retained Earnings was decreased in the Informational Services Fund by $101,527 and in the Informational Facilities Fund by $54,636 to properly account for assets and related depreciation and amortization; Retained Earnings was further decreased in the Informational Facility Fund by $5,112 to recognize an advance from the General Fund not properly recorded at June 30, 1985. Retained Earnings was increased in the following funds to properly account for assets and related depreciation and amortization: Motor Pool, $142,443; General Services Communications, $73,270; Personnel Operating, $1,451. Retained Earnings was reduced by $284,103 in the Purchasing Fund to properly state nonoperating revenue. $<228,214>

Debt Service Funds:

Fund balance was increased by $57,455 in the Consolidated Bond Interest and Redemption Fund to correct cash with trustee at June 30, 1985. $57,455

Fiduciary Funds:

Fund balance was increased by $82,896 in the Interim Finance Contingency Fund to recognize fiscal year 1985 reversions recorded in fiscal year 1986; by $4,184 in the Offenders Employment Fund for interest earnings retained in the fund at June 30, 1985. Fund balance was decreased by $6,064,202 in the Self Insurance Trust and by $714,790 in the Fund for Hospital Care of Indigents for claims incurred before June 30, 1985. $<6,691,912>

E. General Fixed Assets - A statement of changes in general fixed assets for the year ended June 30, 1986 is shown below (expressed in thousands).

	Land	Structures and Improvements	Furniture and Equipment	Construction in Progress	Totals
Balance, July 1, 1985	$ 25,404	$121,577	$35,976	$ 39,041	$ 221,998
Adjustments	496	29,130	38,436	<2,849>	65,213
Adjusted Balance, July 1, 1985	25,900	150,707	74,412	36,192	287211
Additions	88	37,745	12,667	2,805	53,305
Deletions	-0-	-0-	<1,588>	<35,153>	<36,741>
Balance, June 30, 1986	$ 25,988	$188,452	$ 85,491	$ 3,844	$ 303,775

F. Interfund Accounts - A summary of interfund receivables and payables at June 30, 1986 is shown below (expressed in thousands):

	Receivables										
		Special Revenue					Internal Service				
Payables	General	Highway	Other	Debt Service	Capital Projects	Enterprise		Other	Fiduciary	University System	Total Payables
General	$ -0-	$ 1,246	$ 515	$ 519	$ 52	$ 97	$ 819	$ 873	$ 31,121	$ -0-	$ 35,242
Special Revenue:											
Highway	124	-0-	27	693	1	86	1,245	142	766	-0-	3,084
Other	1,551	141	189	-0-	-0-	30	198	209	214	43	2,575
Debt Service	-0-	-0-	15	-0-	-0-	-0-	-0-	-0-	-0-	-0-	15
Capital Projects	5,000	363	2	-0-	4	-0-	16	-0-	-0-	-0-	5,385
Enterprise	20	2	90	-0-	-0-	-0-	73	113	-0-	-0-	298
Internal Service:											
Purchasing	2	28	1	-0-	-0-	-0-	-0-	29	-0-	-0-	60
Other	47	70	11	-0-	-0-	681	121	234	10	23	1,197
Fiduciary	23,891	3,840	757	27	-0-	35	3	2	283,226	0-	311,781
University System	-0-	-0-	3	-0-	304	-0-	73	11	316	-0-	707
Total Receivable	$ 30,635	$ 5,690	$ 1,610	$ 1,239	$ 361	$ 929	$ 2,548	$ 1,613	$ 315,653	$ 66	$ 360,344

G. Principal Tax Revenues - The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for sales and use taxes. The sales and use taxes are imposed at a total rate of 5-3/4% on all taxable sales and taxable items of use and are due and payable to the tax commission monthly on or before the last day of the month following collection. The state receives 2% of the total collection with the balance being returned to the counties and school districts.

The Nevada Gaming Commission was created under NRS 463.022 and is the taxing and collecting authority for gaming taxes. The following sources account for gaming tax revenues:

Percentage Fees are the most substantial of several state levies on gaming. They are based upon gross revenue and are collected monthly in conjunction with license renewal. The fee is applied on a graduated basis at the following monthly rates:

3% of first $50,000 of gross revenue;
4% of next $84,000 of gross revenue;
5.75% of revenues in excess of $134,000.

Annual State Slot Machine Taxes are levied on the number of slot machines to be operated at the rate of $250 per machine per year. All revenue derived from this tax is directly paid over to the state's educational system. Casino Entertainment Taxes are imposed at the rate of 10% of all amounts paid for admission, merchandise, refreshment or service while the establishment is in an entertainment status as specified in NRS 463.401. This tax is required to be paid monthly. Flat Fee Collections are levied quarterly on the number of gambling games and slot machines operated. Nonrestricted licenses (those operating more than 15 slots or any number of games) remit $20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in NRS 463.383. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit $35 to $55 per quarter per machine as prescribed in NRS 463.373. Annual License Fees are based on the number of gambling games operated, as described in NRS 463.380 and taxed at variable rates as prescribed in the same statute. 90% of this revenue gets distributed to the counties. Several Miscellaneous Collections are authorized and consist of: penalties and fines, manufacturer's and distributor's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items. The commission is given the authority under NRS 463.400 and 463.406 to assess a penalty on any licensee who fails to remit any license fee or tax provided for in the gaming licensing and control statutes, with the exception of slot machine tax. The penalty shall be in the amount of the license fee or tax evaded or not paid. This penalty is to be assessed and collected in the same manner as other gaming licensing control fees and taxes. In addition to the penalty specified in NRS 463.270, the

commission is given the authority under NRS 463.400 and NRS 463.406 to assess a substantial penalty on any licensee who willfully fails to remit any license fee or tax.

H. Investments - Investments held by the various funds at June 30, 1986, are summarized as follows (expressed in thousands):

	Cash With Treasurer	Special Revenue Funds	Enterprise Funds	Fiduciary Funds	General Fund	University Funds
Time certificates of deposit	$ 61,800	$ 1,488	$ 63,106	$ 6,140	$ -0-	$ -0-
Bank repurchase agreements	247,000	-0-	23,500	-0-	-0-	-0-
U.S. government securities	95,554	-0-	246,444	15,005	-0-	8,774
Negotiable certificates of deposit	94,756	-0-	-0-	-0-	-0-	-0-
Marketable equity securities	-0-	-0-	98,656	742,152	-0-	19,411
Mortgages	-0-	-0-	522,409	196,251	-0-	2,191
Bonds	-0-	122,585	100,623	528,265	-0-	1,162
Debentures	-0-	-0-	29,178	5,285	-0-	-0-
Other investments	-0-	-0-	177,999	383,195	1,409	3,756
Total	$499,110	$124,073	$1,261,915	$1,876,293	$ 1,409	$ 35,294

NOTE 3 - LONG-TERM OBLIGATIONS

A. Constitutional Debt Limitation - Section 3, article 9 of the State Constitution limits the aggregate principal amount of the state's public debt to one per cent (1%) of the assessed valuation of the state as reported by the county assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits of any property or natural resources within the state. For the fiscal year ended June 30, 1986, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$144,225
Bonds payable as of June 30, 1986, subject to limitation	47,235
Remaining Debt Capacity	$ 96,990

B. Property Tax Limitations - NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to $3.64 per $100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitation. Assembly Bill No. 22, enacted by the 1985 Nevada Legislature, levied an ad valorem tax of 2 cents on each $100 of assessed valuation for the biennium commencing July 1, 1985, and ending June 30, 1987. Proceeds of the tax are appropriated to service the principal and interest on general obligation bonds due in each of those fiscal years.

C. Long-Term Obligations - Long-term obligations excluding Housing Division bonds (see Note 5B) at June 30, 1986, are comprised of the following (expressed in thousands):

	Interest Rate	Authorized	Issued	Principal/ Interest in Fiscal Yr. 1986	Principal Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP					
General Obligation Bonds:					
Subject to Constitutional Debt Limit	5.00 - 9.20%	$ 50,840	$ 50,840	$ 5,481	$ 47,235
Exempt from Constitutional Debt Limit	4.40 - 13.00	207,944	170,299	16,498	158,765
Special Obligation Bonds:					
Exempt From Constitutional Debt Limit - Highway Revenue Bonds	6.00 - 9.25	60,000	60,000	5,912	40,000
Total Obligation Bonds		318,784	281,139	27,891	246,000
Capital Lease Obligations					1,092
Installment Purchase Obligations					155
Compensated Absences Obligations					15,727
Total General Long-Term Obligations					262,974
ENTERPRISE FUNDS:					
General Obligation Bonds					
Exempt From Constitutional Debt Limit	4.00 - 10.75	129,865	118,865	5,336	113,160
Colorado River Commission Federal Repayment Contract	3.25	244,500	199,319	5,021	197,387
Total General Obligations		374,365	318,184	10,357	310,547
Compensated Absences Obligations					59
Total Enterprise Funds					310,606
INTERNAL SERVICE FUNDS:					
Capital Lease Obligations					1,415
Installment Purchase Obligations					331
Total Internal Service Funds					1,746
PENSION FUNDS:					
Note Payable, 8.5% Interest					188
CLARK COUNTY, NEVADA					
Exempt from Constitutional Debt Limit - Sewer Improvement Bonds Series A - July 1, 1977	4.50 - 6.00	28,730	13,730	967	11,565
Total Long-Term Obligations					$ 587,079

D. Changes in Long-Term Obligations - The following is a summary of changes in long-term obligations excluding Housing Division bonds (see Note 5B) for the fiscal year ended June 30, 1986 (expressed in thousands):

	General Long-Term Obligations	Enterprise Funds	Internal Service Funds	Pension Funds	Clark County Sewer Improvement Bonds
Obligations Outstanding at June 30, 1985	$ 208,191	$ 263,289	$ 2,491	$ 214	$ 11,930
Adjustments:					
Capital lease obligations	173	<6>	<857>		
Compensated absences obligations	97				
Adjusted Obligations Outstanding at June 30, 1985	208,461	263,283	1,634	214	11,930
New obligations incurred:					
Bonds	64,460	46,965			
Federal repayment contract		2,328			
Capital lease obligations	477		985		
Compensated absences obligations	15,727	59			
Obligations retired:					
Redemptions - bonds/notes	<12,880>	<1,954>		<26>	<365>
Capital lease obligations	<617>		<873>		
Compensated absences obligations	<12,654>	<75>			
Obligations Outstanding at June 30, 1986	$ 262,974	$ 310,606	$ 1,746	$ 188	$ 11,565

E. Nevada Municipal Bond Bank - General obligation bonds have been issued through the Nevada Municipal Bond Bank (a special revenue fund) as authorized by NRS 350A. These bonds are subject to a statutory limitation of $300,000,000 and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the state's local governments to finance projects related to natural resources. The state anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the state bonds as they become due. Twenty projects were funded through the Nevada Municipal Bond Bank as of June 30, 1986 and total investments in local governments amounted to $122,585,000.

F. Refunded Debt - On August 1, 1985, the State issued $2,980,000 in General Obligation (Limited Tax) Bonds with an average interest rate of 8.6% to advance refund $2,395,000 of the Municipal Bond Bank Series June 1, 1982 Bonds with an average interest rate of 12.3%. The entire proceeds of the $2,857,000 (net of $123,000 of discounts and other issuance costs) were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 1982 Bonds. The Series 1982 Bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.

This refunding transaction has saved the state $245,800 and will result in an economic gain or present value savings of $122,400 over the life of the June 1982 bond series.

In prior years, the state refunded and defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the defeased bonds are not included in the State's financial statements. At June 30, 1986 the following bonds and outstanding amounts were considered defeased:

Series	Outstanding June 30, 1986
June 1, 1982 Municipal Bond Bank	$ 2,350,000
Sept 1, 1971 G.O. Park Bond	600,000
Oct 1, 1973 G.O. Park Bond	475,000
Aug 1, 1981 University System	36,960,000
Sept 1, 1971 G.O. Improvement	1,455,000

G. Debt Service Requirements, General Obligation and Special Obligation Bonds - Debt service requirements for all general obligation and special obligation bonds outstanding at June 30, 1986, excluding Housing Division Bonds (See Note 5B) are summarized as follows (expressed in thousands):

	For the Fiscal Year Ending June 30								
	1987	1988	1989	1990	1991	1992-1996	1997-2001	2002-2006	2007-2033
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP									
General Obligation Bonds Serviced From:									
Consolidated Bond Interest and Redemption debt service fund									
Various General Obligation Bonds (General Fund appropriation)	$ 5,315	$ 5,473	$ 5,477	$ 5,234	$ 5,217	$ 21,451	$ 12,832	$ 9,600	$ -0-
Nevada Municipal Bond Bank Bonds (Municipal Bond Bank Fund)	14,887	14,933	15,759	15,825	15,802	78,900	59,859	21,689	-0-
University System Projects Bonds (Slot Machine Tax and user fees)	4,975	4,972	4,961	4,957	4,938	24,515	24,009	-0-	-0-
Total General Obligation Bonds	25,177	25,378	26,197	26,016	25,957	124,866	96,700	31,289	-0-

	1987	1988	1989	1990	1991	1992-1996	1997-2001	2002-2006	2007-2033
Special Obligation Bonds Serviced From:									
Highway Bonds debt service fund									
Highway Improvement Revenue Bonds (federal grant and Fuel Tax)	14,309	8,673	8,271	7,857	7,438	-0-	-0-	-0-	-0-
Total General Long-Term Obligations Account Group	39,486	34,051	34,468	33,873	33,395	124,866	96,700	31,289	-0-
ENTERPRISE FUNDS									
General Obligation Bonds Serviced From:									
Colorado River Commission State Water Treatment Facility Fund (user fees)	8,556	8,547	8,531	53,624	5,316	26,738	27,032	26,543	13,884
Federal Repayment Contract (user fees)	5,938	6,744	7,307	7,677	8,077	43,813	44,594	44,594	203,558
Total Enterprise Funds	14,494	15,291	15,838	61,301	13,393	70,551	71,626	71,137	217,442
CLARK COUNTY, NEVADA									
General Obligation Bonds Serviced From:									
Clark County, Nevada (user fees)	964	961	961	959	956	4,788	4,888	2,999	-0-
Total Bonds	$54,944	$50,303	$51,267	$96,133	$47,744	$200,205	$173,214	$105,425	$217,442

H. Amount Available in Debt Service Funds - At June 30, 1986, the amount in the Highway Improvement Revenue Bonds debt service fund available to service the special obligation Highway Revenue (Motor Vehicle Fuel Tax) Bonds was $1,449,698. $1,369,978 was available in the Consolidated Bond Interest and Redemption debt service fund to service debt.

I. Bond Indenture Provisions - There are a number of restrictions and limitations contained in the the various bond indentures. The state is in compliance with the requirements of the bond covenants.

J. University System Obligations - Bonds, notes and capital leases payable by the University of Nevada System at June 30, 1986 consisted of the following (expressed in thousands):

	Annual Interest Rate	Final Payment Due	Outstanding Principal
Student Fee Revenue Bonds	5.75% to 10.125%	2007	$27,438
Notes Payable			773
Capital Leases			830
Less: Deferred Finance Charges			<402>
Total Obligations			$28,639

The student fee revenue bonds are secured by tuition and fees, auxiliary enterprises revenues and certain other revenues as defined in the bond indentures.

NOTE 4 - PENSIONS

The Nevada Legislature has provided for pension plans to accumulate and disburse retirement benefits to qualified employees of public employers and legislators. The Public Employees' Retirement Board administers the plans, which are the Public Employees' Retirement System (PERS) and the Legislators' Retirement System (LRS). A summary description of the plans follows.

A. Contributions - Under PERS, two contribution options are available. One option provides for employee and employer paid contributions each equaling 8.5% of the employee's monthly compensation, or 9.5% of such compensation for Police and Firemen Fund members. The other option provides for employer-paid contributions equaling 16% or 19%, respectively, of monthly compensation (which is less than under the split-contribution plan). LRS employee and employer contributions of 15% of compensation are paid by the employee and by the employer only when the Legislature is in session, every two years.

B. Benefits - Benefits are determined by the number of years of accredited service at the time of retirement and the member's highest average salary in any three consecutive years for PERS members. LRS members receive $25/month for each year of service. Vesting occurs after 10 years service for PERS members and after 8 years service for LRS members.

C. Actuarial Assumptions - The following is a summary of significant actuarial assumptions used to value plan assets:

Investment Yield: 8%
Salary: General salary increases and assumed payroll growth are 6 1/2%.
Retirement Age: Regular PERS members retire at an average age of 62 years. Police and firemen retire at an average age of 54 years. LRS members retire at an average age of 64 years.
Withdrawal Rates: Withdrawal rates range from 22.1% at 22 years to 1.6% at 57 years of age for regular members, 10.1% at 22 years to .8% at 52 years of age for police and firemen; and 80% before 12 years service for LRS members.
Disability Rates: The assumed rates of disability range from .03% at 22 years of age to .57% at 57 years of age for regular members and .05% at 22 years of age to 1.14% at 57 years of age for police and firemen.
Mortality Rates: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.
Presence and Age of Spouse: The assumed proportion of married employees vary by age and is based on national statistics compiled by the U.S. Social Security Administration.
Additionally, it is assumed that female spouses are on the average three years younger than male spouses.

D. Funding - The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal-cost" method which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

E. Investments - The portfolio of investments at June 30, 1986, is summarized as follows (expressed in thousands):

	Cost or Amortized Cost	Estimated Market Value
Bonds	$ 527,058	$ 550,165
Real property	61,235	61,235
Marketable equity securities	761,351	974,967
Trades pending settlement	<22,815>	<22,815>
Secured loans	196,251	196,251
Short-term investments	313,820	313,820
Venture capital	4,347	4,347
Other	124	124
Totals	$ 1,841,371	$ 2,078,094

F. Unfunded Liability for Benefits - The total and unfunded accrued liability for regular members and police and firemen is as follows:

	Regular Members	Police and Firemen	Total
Liability for:			
Active employees	$1,896,882,400	$389,052,100	$2,285,934,500
Inactive members	22,059,300	1,218,300	23,277,600
Pensioners and beneficiaries	666,926,500	124,912,100	791,838,600
Survivors	22,920,500	4,291,300	27,211,800
Total Accrued Liability at Latest Valuation Date, June 30, 1986	2,608,788,700	519,473,800	3,128,262,500
Net Assets, June 30, 1986	1,585,672,179	279,513,013	1,865,185,192
Total Unfunded Accrued Liability	$1,023,116,521	$239,960,787	$1,263,077,308

The unfunded accrued liability is to be amortized over a period of 38 years from July 1, 1986. The method of amortizing the unfunded accrued liability is the "level percentage-of-payroll method," under which the dollar amounts of calculated amortization payments increase at the rate of 6 1/2% per year or in direct proportion to the assumed annual rate of growth in total covered payroll.

The total unfunded accrued liability for LRS members as of June 30, 1986 follows:

Total accrued liability at latest valuation date, January 1, 1985	$2,668,000
Net Assets at June 30, 1986	1,329,100
Total Unfunded Accrued Liability	$1,338,900

Due to the date of the most recent acturial report, the unfunded liability may vary at June 30, 1986. The effect of such variance is not determinable.

The unfunded accrued liability is to be amortized over a period of 40 years from January 1, 1985. NRS 218.2387 was amended during the 1985 Legislative Session to provide for increased annual state contributions, which are actuarially determined to be sufficient to provide LRS with enough funds to pay all benefits for which LRS will be liable, effective in the fiscal year beginning July 1, 1985. State appropriations of $211,612 were received during the current fiscal year.

The Judicial Retirement System - The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. The funding for these provisions is from the General Fund, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The administration of the special retirement provisions has been assigned to the Clerk of the Supreme Court.

State Employees' Deferred Compensation Plan - In 1980 a deferred compensation plan was established for state employees. The costs of administering and funding the plan are the responsibility of the employees participating in the plan. The state makes no contributions. Pursuant to the United States Internal Revenue Code and Nevada Revised Statutes, all amounts of compensation deferred and all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights remain solely the property and rights of the state, subject only to the claims of its general creditors, until made available to the participants in the program or their beneficiaries. The Deferred Compensation Fund financial statements included in the fiduciary funds combined statement were compiled from unaudited information supplied by those financial institutions administering the plan's various investment options.

NOTE 5 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The state is reporting six enterprise funds which provide water and power; housing loans to low-income families; worker's compensation insurance; prison inmate industry services; a magazine to promote tourism; and plants for conservation purposes. Segment information for the fiscal year ended June 30, 1986, is as follows (expressed in thousands):

	Colorado River Commission	Housing Division	Industrial Insurance	Dept. of Prisons	Nevada Magazine	Forestry Nurseries	Total
OPERATING REVENUES	$ 21,484	$ 70,554	$153,101	$ 849	$ 756	$ 134	$ 246,878
DEPRECIATION AND AMORTIZATION EXPENSE	5,601	10	-0-	22	3	8	5,644
OPERATING INCOME OR <LOSS>	3,413	4,425	<36,619>	89	<417>	<23>	<29,132>
OPERATING TRANSFERS IN	-0-	-0-	-0-	-0-	274	27	301
NET INCOME OR <LOSS>	<5,852>	4,426	2,039	89	<143>	3	562
CURRENT CAPITAL:							
Contributions	3,313	-0-	-0-	181	67	-0-	3,561
PLANT, PROPERTY AND EQUIPMENT:							
Additions	134,254	9	2,027	26	2	-0-	136,318
Deletions	-0-	-0-	1,134	4	-0-	-0-	1,138
WORKING CAPITAL:							
Current assets	7,360	72,037	542,715	627	169	170	623,078
Current liabilities	2,891	22,788	519,491	62	37	26	545,295
NET WORKING CAPITAL	4,469	49,249	23,224	565	132	144	77,783
BONDS AND OTHER LONG-TERM LIABILITIES:							
Payable from operating revenues	310,547	668,756	-0-	290	-0-	30	979,623
Payable from other sources	7,398	-0-	18,111	-0-	-0-	-0-	25,509
EQUITY:							
Total assets	284,679	732,165	588,901	837	180	209	1,606,971
Total liabilities and deferred credits	322,766	691,890	537,602	352	470	56	1,553,136
TOTAL EQUITY	<38,087>	40,275	51,299	485	<290>	153	53,835

B. Nevada Housing Division - The Nevada Housing Division was established in 1975 in the Department of Commerce to encourage the investment of private capital and stimulate the financing of housing through the use of public financing to provide mortgage loans from mortgage lenders. The division is currently authorized to issue its bonds, notes, and other obligations in an aggregate amount not to exceed $1,250,000,000 which shall not constitute a debt of the State of Nevada.

Loans Receivable - The division has developed various programs to achieve its objectives. Under the several single-family mortgage purchase programs mortgage loans receivable earn interest at rates ranging from 7% to 14% per annum and have initial periods which may extend to 30 years. The various multi-unit mortgage loans receivable are collateralized by deeds of trust and earn interest at rates ranging from 6.0% to 11.5% per annum. Under the various loans to lenders programs loans receivable represent general obligations of the mortgage lenders.

Loans receivable are collateralized by real property; obligations of the United States of America or of certain specified agencies or instrumentalities thereof; obligations of certain states; or by FHA insured, VA guaranteed or privately insured and uninsured mortgages. Periodic evaluation of loans receivable is made to determine if a charge against operations for possible loan losses will be required. No provisions were considered necessary at June 30, 1986.

Restricted Assets - A portion of cash, investments and interest receivable of the division are restricted as of June 30, 1986, in accordance with provisions of certain general bond certificates or trust indentures, and are summarized as follows (expressed in thousands):

Cash	$ 51
Investments	78,900
Interest receivable	1,982
	$80,933

Bonds Payable - Bonds issued in annual series from 1976 to 1986 are payable in various amounts with scheduled maturities from April 1, 1987, to April 1, 2019, including interest at rates from 4.55% to 14%. Each issue is payable solely from, and secured by a pledge of, one or more of the following:

1. Proceeds from the sale of bonds.
2. Earnings realized from the investment of bond proceeds.
3. The division's rights and interest in all purchased mortgage loans, loans to lenders, deeds of trust, mortgage insurance and hazard insurance.
4. Recoveries of principal and interest, whether by scheduled payments, loan prepayments, or disposition of collateral.
5. Project revenues from multi-unit developments after permanent financing has been provided.

Scheduled bond maturities at June 30, 1986 are as follows (expressed in thousands):

Year Ending June 30	
1987	$ 12,783
1988	13,245
1989	16,123
1990	19,976
1991	15,399
1992 and after	591,731
	$ 669,257

C. State Industrial Insurance System (SIIS) - The State Industrial Insurance System is a separate self-supporting agency of the State of Nevada which provides insurance to employers against liability for workmen's compensation claims. The Department of Industrial Relations (DIR) regulates all insurers under the Nevada Industrial Insurance Act and the Nevada Occupational Diseases Act. In accordance with the Acts, DIR's expenses are reimbursed by insurers. The system's share of DIR's expenses for the year ended June 30, 1986 amounted to $3,995,000.

Experience Dividends - SIIS declares dividends to policyholders based on its results of operations. Dividends must be declared by May 31 of the next fiscal year and paid by October 31. The amount declared is allocated to policyholders who have maintained adequate standards of safety or accident prevention based on the policyholders' individual premiums and loss experience. During fiscal year 1986, SIIS declared a $10,868,000 experience dividend for 1985 which was paid in October 1986. Experience dividends declared in 1985 totaling $17,216,000 were paid in October 1985. The experience dividend for 1986 has not been declared.

Retrospective premium rating plan and change in accounting estimate - Under the retrospective premium rating plan, premiums are adjusted annually for five years following the plan year based on individual employer's loss experience. Adjustments to the original premiums are paid to or collected from individual employers approximately six months after the end of each year.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

A. The Nevada Housing Division is committed to finance a total of $111,556,602 under the provisions of two single-family programs and a total of $31,974,500 under the provisions of three multiple-family programs. As of June 30, 1986, no loans had been made, and the funds were invested in various investments.

B. SIIS is the defendant in a suit under which the plaintiff alleges that SIIS violated his civil rights by directing him to consult a certain doctor who administered an overdose of medicine causing the plaintiff to become permanently and totally disabled. Damages claimed by the plaintiff are approximately $6,000,000. The case was adjudicated in favor of SIIS at the District Court level, however, post-trial motions and appeal rights have not been exhausted.

SIIS is also involved in other litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of the litigation described above as well as other litigation, will not have a materially adverse effect on SIIS' financial position.

C. Litigation is instituted from time to time against PERS which involves routine matters incident to the business conducted by PERS. In the opinion of legal counsel and management, the ultimate disposition of such litigation will not have a material effect upon the PERS financial statements.

D. Unbilled medical care expenditures of $24,583,092 as of June 30, 1986, have not been recorded as a liability of the General Fund. $13,153,605 has been reserved in the General Fund balance and will be carried to year 1987. It is expected that $12,291,545 will be received as matching revenue from the federal government under medical assistance program, Medicaid; Title XIX.

E. The state has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

NOTE 7 - SUBSEQUENT EVENTS

General Obligation Bonds - The following bonds have been issued after June 30, 1986:

$11,000,000 Series 1978D dated August 1, 1986, General Obligation (Limited Tax) Colorado River Water Improvement Bonds (Revenue Supported) due in annual installments of $150,000 to $985,000 plus interest at 6.8% to 9.8% through July 1, 2011, callable on or after July 1, 1996 at par plus a premium of .5% to 2.0% until June 30, 2000 and at par thereafter. Payments are to be made by the Colorado River Commission from user fees. The bonds are exempt from the Constitutional Debt Limitation.

$27,645,000 Series August 1, 1986A General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Project Nos. 20-23) due in annual installments of $445,000 to $2,540,000 plus interest through July 1, 2006, callable on or after July 1, 1996 at par plus a premium of .5% to 2.0% until June 30, 2000, and at par thereafter. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank Special Revenue Fund from the local governments. The bonds are exempt from the Constitutional Debt Limitation.

$10,000,000 Series August 1, 1986B General Obligation (Limited Tax) Library Bonds due in annual installments of $320,000 to $1,065,000 plus interest through July 1, 2002, callable on or after August 1, 1996 at par plus a premium of .5% to 2.0% until July 31, 2000 and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are subject to the Constitutional Debt Limitation.

$9,000,000 Series October 1, 1986 General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Project Nos. 24 and 25) due in annual installments of $195,000 to $845,000 plus interest through June 1, 2006, callable on or after June 1, 1996 at par plus a premium of .5% to 2.0% until May 31, 2000 and at par thereafter. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank Special Revenue Fund from the local governments. The bonds are exempt from the Constitutional Debt Limitation.

$5,000,000 Series December 1, 1986A General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Project No. 26) due in annual installments of $190,000 to $530,000 plus interest through December 1, 2001, callable on or after December 1, 1996 at par plus a premium of .5% to 2.0% until November 30, 2000 and at par thereafter. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank Special Revenue Fund from the local governments. The bonds are exempt from the Constitutional Debt Limitation.

$21,305,000 Series December 1, 1986B General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Refunding Project No. 2) due in semi-annual installments of $250,000 to $2,640,000 plus interest through June 1, 1997 and not subject to prior redemption. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank Special Revenue Fund from the local governments. The bonds are exempt from the Constitutional Debt Limitation. The proceeds of the bonds were used to purchase U.S. government securities, which were placed with a trustee in an escrow account for the purpose of servicing a portion of the debt from the refunded issues, State of Nevada, General Obligation (Limited Tax) bonds, Series December 1, 1981 and June 1, 1982B (Nevada Municipal Bond Bank Project Nos. 1 and 1a) which were outstanding at June 30, 1986 in the aggregate amount of $28,355,000.

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General Fund

State General Fund (NRS 353.323) Receives all revenue and accounts for expenditures associated with government which are not required to be accounted for in another fund.

State of Nevada

Comparative Balance Sheet
General Fund
June 30, 1986 and 1985

	June 30, 1986	June 30, 1985	Increase <Decrease>
ASSETS			
Cash and pooled investments	$ 116,599,760	$ 159,509,885	$ <42,910,125>
Investments (at cost)	1,409,271	-0-	1,409,271
Accounts receivable	209,871	5,701	204,170
Taxes receivable	25,752,472	32,839,932	<7,087,460>
Accrued interest and dividends	4,605,538	5,521,139	<915,601>
Other receivables	196,883	-0-	196,883
Due from other governments	8,849,943	8,489,313	360,630
Interfund receivables	30,634,822	21,974,345	8,660,477
Advance to other funds	3,176,738	3,268,677	<91,939>
Prepaid items	8,317,407	97,560	8,219,847
Total Assets	$ 199,752,705	$ 231,706,552	$ <31,953,847>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 17,494,713	$ 23,486,452	$ <5,991,739>
Due to other governments	4,093,104	3,291,055	802,049
Interfund payables	35,241,866	63,505,861	<28,263,995>
Advance from other funds	35,000	-0-	35,000
Deferred revenue	272,012	166,209	105,803
Other liabilities	867,562	1,764,501	<896,939>
Total Liabilities	58,004,257	92,214,078	<34,209,821>
Fund Balances:			
Reserved:			
Encumbrances and contracts	919,855	533,111	386,744
Advances	3,176,738	3,268,677	<91,939>
Balances forward	48,428,642	64,688,273	<16,259,631>
Other	2,506,139	1,055,342	1,450,797
Unreserved	86,717,074	69,947,071	16,770,003
Total Fund Balances	141,748,448	139,492,474	2,255,974
Total Liabilities and Fund Balances	$ 199,752,705	$ 231,706,552	$ <31,953,847>

State of Nevada

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the Fiscal Years Ended June 30, 1986 and 1985

Exhibit B-2
Page 1 of 1

	June 30, 1986	June 30, 1985	Increase (Decrease)
Revenues:			
Gaming taxes, fees, licenses	$ 219,686,329	$ 213,681,254	$ 6,005,075
Sales taxes	171,981,349	159,216,484	12,764,865
Federal	152,489,239	137,191,688	15,297,551
Other taxes	56,342,529	61,165,513	(4,822,984)
Licenses, fees and permits	17,050,418	13,342,272	3,708,146
Sales and charges for services	8,237,396	10,612,384	(2,374,988)
Interest	14,674,471	18,906,598	(4,232,127)
Other	17,841,027	7,385,102	10,455,925
Total Revenues	658,302,758	621,501,295	36,801,463
Expenditures:			
General government	24,349,442	23,584,466	764,976
Health and social services	202,887,677	174,897,556	27,990,121
Education and support services	217,400,953	147,743,942	69,657,011
Law, justice and public safety	64,075,836	59,337,338	4,738,498
Regulation of business	17,754,360	15,112,875	2,641,485
Recreation and resource development	37,620,036	31,955,421	5,664,615
Debt service	397,040	465,663	(68,623)
Total Expenditures	564,485,344	453,097,261	111,388,083
Excess of Revenues over (under) Expenditures	93,817,414	168,404,034	(74,586,620)
Other Financing Sources (Uses):			
Proceeds from install.pur./cap.lease	345,222	266,028	79,194
Operating transfers in	12,353,590	10,460,049	1,893,541
Operating transfers out	(105,568,631)	(161,303,080)	55,734,449
Total Other Financing Sources (Uses)	(92,869,819)	(150,577,003)	57,707,184
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	947,595	17,827,031	(16,879,436)
Beginning fund balances	139,492,474	121,859,615	17,632,859
Adj to beginning fund balances	1,308,379	1,991,325	(682,946)
Beginning Fund Balances as Adjusted	140,800,853	123,850,940	16,949,913
Residual equity transfers	-0-	(2,185,497)	2,185,497
Fund Balances - June 30	$ 141,748,448	$ 139,492,474	$ 2,255,974

State of Nevada

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
General Fund
For the Fiscal Year Ended June 30, 1986

	Original Budget	Revision	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources					
Beginning Fund Balance	$ 125,192,112	$ -0-	$ 125,192,112	$ 125,192,112	$ -0-
Revenues					
Unrestricted revenues					
Sales taxes	168,925,000	-0-	168,925,000	171,944,653	3,019,653
Gaming taxes, fees, licenses	220,334,700	-0-	220,334,700	219,686,329	(648,371)
Other taxes	48,162,000	-0-	48,162,000	54,486,256	6,324,256
Interest	12,794,000	-0-	12,794,000	15,214,410	2,420,410
Other unrestricted	15,499,988	-0-	15,499,988	16,264,702	764,714
Restricted revenues					
Federal	172,493,814	32,206,319	204,700,133	158,765,569	(45,934,564)
Taxes	1,332,376	(20,451)	1,311,925	1,256,272	(55,653)
Sales and charges for services	10,541,029	550,293	11,091,322	8,353,394	(2,737,928)
Licenses, fees and permits	28,385,629	425,179	28,810,808	7,908,525	(20,902,283)
Other	18,701,095	12,211,121	30,912,216	33,043,318	2,131,102
Other financing sources					
Appropriated transfers-in	5,906,257	2,527,551	8,433,808	8,408,808	(25,000)
Reversions from other funds	-0-	-0-	-0-	1,437,289	1,437,289
Total sources of financial resources	828,268,000	47,900,012	876,168,012	821,961,637	(54,206,375)
Uses of financial resources					
Expenditures and encumbrances					
Governor	16,439,643	1,469,249	17,908,892	12,704,699	5,204,193
Secretary of State	1,059,410	59,706	1,119,116	1,029,467	89,649
Controller	1,422,567	35,433	1,458,000	1,370,848	87,152
Attorney General	4,633,378	67,342	4,700,720	4,437,124	263,596
Treasurer	415,504	49,630	465,134	386,658	78,476
Legislature	2,758,905	40,000	2,798,905	936,559	1,862,346
Public Works Board	657,707	34,338	692,045	650,946	41,099
Administration	2,593,679	464,617	3,058,296	2,501,607	556,689
Taxation	6,441,839	441,164	6,883,003	6,320,323	562,680
Library	1,783,796	243,521	2,027,317	1,936,303	91,014
Museum and History	1,317,982	751,592	2,069,574	1,506,377	563,197
Parole and Probation	6,192,675	555,603	6,748,278	6,460,717	287,561
Public Defender	779,271	27,400	806,671	773,694	32,977
Wildlife	10,367,725	143,455	10,511,180	8,365,610	2,145,570
Community Services	10,055,718	14,021,444	24,077,162	9,747,247	14,329,915
Personnel	1,114,449	355,715	1,470,164	909,665	560,499
Dept of Tourism and Economic Development	2,202,185	465,048	2,667,233	2,514,815	152,418
Department of Education	43,023,296	3,084,423	46,107,719	43,334,324	2,773,395
Department of the Military	2,890,346	12,656,748	15,547,094	3,449,579	12,097,515
Department of Commerce	4,554,808	558,034	5,112,842	4,549,049	563,793
Dept. of Conserv. and Natural Resources	18,585,434	4,428,213	23,013,647	16,722,995	6,290,652
Department of Agriculture	2,030,185	143,561	2,173,746	1,970,909	202,837
Department of Human Resources	226,979,983	29,381,293	256,361,276	213,639,123	42,722,153
Department of Motor Vehicles	2,562,529	160,558	2,723,087	2,360,845	362,242
Gaming Control Board	13,843,757	906,942	14,750,699	13,081,067	1,669,632
Department of Prisons	39,378,629	5,719,163	45,097,792	40,578,409	4,519,383
Colorado River Commission	175,987	200,000	375,987	223,515	152,472
Judiciary	5,809,205	190,164	5,999,369	5,699,766	299,603
Miscellaneous	3,212,084	45,903	3,257,987	3,135,079	122,908
Other financing uses					
Appropriated transfers-out	300,585,206	5,004,335	305,589,541	276,414,677	29,174,864
Reversions to other funds	-0-	-0-	-0-	539,379	(539,379)
Total uses of financial resources	733,867,882	81,704,594	815,572,476	688,251,375	127,321,101
Fund balances (budgetary basis) 6/30	$ 94,400,118	$ (33,804,582)	$ 60,595,536	$ 133,710,262	$ 73,114,726

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Special Revenue Funds

Highway (NRS 408.235) Accounts for federal funds and for motor vehicle fuel taxes and other charges assessed on the operation of vehicles on public highways. Monies are used for the maintenance, regulation and construction of public highways.

Telecommunication Devices (NRS 707.360) To account for surcharges on telephone access lines to be used to provide telecommunication devices to individuals with speech or hearing impairments.

Unemployment Compensation Administration (NRS 612.605) Accounts for resources used in administration of the Unemployment Compensation Law.

Fort Mohave Valley Development (NRS 321.520) Records the purchase and sale of lands for the development of the Fort Mohave Valley.

Mobile Home Parks Regulation (NRS 118B.185) Accounts for the annual fee collected from owners of mobile home parks, which is used to pay all expenses of enforcing regulations.

Worker's Compensation and Safety (NRS 616.423) Records assessments on insurers and the use of those assessments for compensation of injured workers and for administration of regulations for employee safety.

Flood Control (NRS 543.040) Accounts for taxes, charges and other designated revenues used for flood control projects as directed by legislation.

Parks Marina Development (NRS 365.535) Accounts for a portion of the fuel tax used by recreational watercraft. This portion is used for the development and operation of boating facilities.

Water Distribution (NRS 533.290) Accounts for special taxes on water users to cover expenses associated with the administration of adjudicated stream systems or water districts.

Real Estate Education, Research and Recovery (NRS 645.842) Accounts for monies reserved to pay legal judgments against real estate licensees. Balances exceeding $50,000 may be used for real estate education and research.

Racing Commission (NRS 466.080) Accounts for revenues and expenditures associated with the administration of the Nevada Racing Act.

Department of Minerals (NRS 513.103) Accounts for the revenues and expenditures for the administration of the Department of Minerals and the Commission on Mineral Resources.

Pollution Control (NRS 445.700) Accounts for the fees and expenditures related to implementing engine emission control programs.

Business Enterprise Contingent (NRS 426.675) Accounts for monies received for the establishment and operation of vending stands and the use of those monies for merchandise and the purchase, maintenance or replacement of vending stands for the benefit of blind operators.

Youth Training Center Farm Contingent (NRS 210.150) Accounts for the proceeds from sales of hay, grain, produce and livestock. Proceeds are used for supplies and equipment needed by the center.

Insurance Examination (NRS 679B.300) Accounts for charges for examining the transactions, accounts, records and assets of authorized insurers.

Public Service Commission Regulatory (NRS 703.147) Accounts for the monies collected by the commission, which is used for the supervision and regulation of public utilities.

Tourism Promotion (NRS 231.250) Accounts for monies appropriated for the support of the Commission on Tourism.

Agriculture Registration and Enforcement (NRS 561.385) Accounts for fees imposed to support the regulation and registration of the sales and uses of pesticides, fertilizers and antifreeze.

Livestock Inspection (NRS 561.344) Records fees imposed by Statute and the use of those fees for the protection of cattle, horses and other livestock from theft.

Apiary Inspection (NRS 561.365) Accounts for the fees imposed for the registration of bee colonies used for inspection of colonies and disease control.

Sheep Inspection (NRS 562.170) Records the collection of taxes levied on sheep to be used to protect the sheep industry from communicable diseases.

Woolgrower Predatory Animal Control (NRS 567.120) Records the collection of a special tax on sheep to be used for predatory animal control.

Financial Institutions Investigative (NRS 232.285) Accounts for fees received in connection with licensing of financial institutions. Monies are used for the expenses of investigating financial institutions.

Dairy Commission (NRS 584.460) Accounts for all fees associated with the stabilization and marketing of milk and cream. The monies are used for costs associated with the enforcement of laws on milk and cream products.

Civil Air Patrol (NRS 365.565) Accounts for taxes on aviation fuel used for the support of the Nevada Wing of the Civil Air Patrol.

Employment Security (NRS 612.615) Accounts for monies collected as interest on past due contributions, forfeitures, judgments, etc. for the purpose of administering the employment security laws.

Mortgage Investors (NRS 645B.053) Accounts for fees collected from licensees in lieu of bonds and expenses of satisfying claims against licensed mortgage companies.

State Engineers Water License (NRS 533.080) Accounts for fees and costs related to the certification of a state water right surveyor.

Offenders Store (NRS 209.221) Accounts for monies received for the benefit of offenders through contributions, and other sources.

Gaming Investigative (NRS 463.331) Accounts for the suitability investigation expenses directly charged to gaming license applicants. The balance in excess of $2,000 must be deposited to the general fund each fiscal year-end.

Taxicab Authority (NRS 706.8825) Accounts for fees and charges collected in counties under the jurisdiction of the Taxicab Authority used to defray the cost of regulating taxicabs in that county.

Insurance Division Regulatory (NRS 689.385) Accounts for fees and charges levied for the regulation of funeral service contracts.

Management of Hazardous Waste (NRS 459.530) Accounts for proceeds from agreements, charges, interest and penalties for hazardous waste disposal. Revenue derived is to be expended for the costs of monitoring and managing hazardous waste.

Youth Training Center - ESEA Chapter II Accounts for federal funds allocated under the Elementary Secondary Education Act, Chapter II.

Verification of Insurance (NRS 482.480) Accounts for the $50 fee collected by the Department of Motor Vehicles to reinstate the registration of a motor vehicle suspended (per NRS 485.385) for failure to insure the vehicle.

Alfalfa Seed Research and Promotion (NRS 561.409) Accounts for special assessments levied on alfalfa seed grown in the state. Resources generated are used for research, marketing and administrative expenses.

Higher Education Student Loan (NRS 385.107) Accounts for monies (including federal) received and used in the higher education student loan program.

Insurance Recovery (NRS 679B.305) Accounts for recovery fund fees received from insurance licensees. Resources are used to satisfy claims against licensees and for education and research.

Insurance Division National Association (NRS 680B.070) Accounts for fees on authorized insurers used for paying the assessment levied upon the state by the National Association of Insurance Commissioners.

Real Estate Investigation (NRS 119.150) Accounts for the expenses and charges related to real estate license investigation and inspection.

Adjudication Emergency (NRS 532.200) Accounts for the expenses incurred in litigation affecting any stream system in the state. The resources for the fund are recovered costs.

Manufactured Housing (NRS 489.491) Accounts for fees and expenditures to enforce regulations on manufactured homes and travel trailers.

Education and Recovery - Manufactured Housing (NRS 489.4971) Accounts for fees charged to manufactured housing licensees. Resources are used to satisfy claims against licensees and for education regarding manufactured homes.

Highway Safety Program Planning (NRS 223.200) Records legislative appropriations, donations and federal funds to be used in the preparation of the highway safety program.

Highway Patrol Special (NRS 482.480) Accounts for a $4 special fee charged on each motor vehicle registration to provide supplementary highway patrolmen.

Consumer Advocate (NRS 228.340) Accounts for monies collected and used to defray the costs of the Office of Consumer's Advocate.

Compensation Victims of Crime (NRS 217.260) Accounts for the costs of investigations, hearings and compensation awards to victims of certain crimes. Resources are the recovery of damages from offenders.

Donated Commodities (NRS 333.124) Records the costs incidental to the acquisition of commodities donated by the federal government.

Social Security Administration (NRS 287.210) Accounts for expenditures relating to the participation of state employees in the old-age and survivors insurance system embodied in the Social Security Act. Resources are from assessment on political subdivisions who are not eligible for participation in the Public Employee's Retirement System.

Colorado River Commission (NRS 538.191) Accounts for revenues and expenditures related to the sale or lease of water or power from the Colorado River and Power System.

Deferred Compensation Administration (NRS 287.330) Accounts for monies associated with state deferred compensation programs.

State Health Division Federal Funds (NRS 439.015) Accepts and disburses any money appropriated by the United States Congress and allocated to the state for health purposes.

Colorado River Research and Development (NRS 538.191) Accounts for the costs of engineering studies, analysis and other efforts necessary in the development of sources of water or power from the Colorado River.

Legislative (NRS 218.085) Accounts for general fund appropriations established for the operation of the legislature and the Legislative Counsel Bureau.

Attorney General Special (NRS 228.096) Accounts for the costs of licensing and investigating private investigators, and recoveries from unfair trade practices.

Racketeering Revenue (NRS 207) Accounts for expenses related to investigations and legal actions concerning racketeering. Resources for the fund are obtained from civil or criminal forfeitures or settlements related to racketeering. Balances in excess of $50,000 revert to the general fund.

Colorado River Commission Power and Water (NRS 538.191) Accounts for the purchase and sales of water and power not associated with the Southern Nevada Water System.

Adjutant General Special Armory (NRS 412.108) Accounts for one half of all monies paid for the rental or use of a state armory. The monies are restricted to the repairs and maintenance of state armories or arsenals.

Carey Act (NRS 324.080) Accounts for the proceeds of the sale of Carey Act lands. The monies may be used for expenses related to the administration of Carey Act land.

Surplus Property Administration (NRS 333.490) Accounts for the charges and expenses related to the distribution of federal surplus property to eligible institutions and organizations.

Municipal Bond Bank (NRS 350A.190) Accounts for revenue and expenditures associated with buying local government bonds from the proceeds of state general obligation bonds. Local projects financed through the bond bank must be related to the preservation of natural resources and property.

Nevada Beef Promotion (NRS 561.407) Accounts for a special tax levied on cattle. Proceeds are used by the Beef Industry Council and the Nevada Beef Council.

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Highway	Tele-Communication Devices	Unemployment Compensation Administration
ASSETS			
Cash and pooled investments	$ 65,611,602	$ 103,887	$ 104,327
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	443,051	170	2,538
Taxes receivable	313,182	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	5,389,042	-0-	414,477
Interfund receivables	5,690,225	28	102,394
Inventory	10,598,259	-0-	258,354
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	21,358,514	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 109,403,875	$ 104,085	$ 882,090
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 6,361,924	$ 630	$ 528,094
Interest payable	-0-	-0-	-0-
Due to other governments	3,223,005	-0-	5,845
Interfund payables	3,083,414	40,489	97,239
Contracts payable	7,003,487	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	21,358,514	-0-	-0-
Other liabilities	239,302	-0-	-0-
Deferred revenue	7,550	-0-	-0-
Total Liabilities	41,277,196	41,119	631,178
Fund Balances:			
Reserved:			
Encumbrances and contracts	36,395,782	-0-	24,889
Inventory	10,598,259	-0-	258,354
Other	-0-	-0-	-0-
Unreserved	21,132,638	62,966	(32,331)
Total Fund Balances	68,126,679	62,966	250,912
Total Liabilities and Fund Balances	$ 109,403,875	$ 104,085	$ 882,090

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Fort Mohave Valley Development	Mobile Home Parks Regulation	Worker's Compensation and Safety
ASSETS			
Cash and pooled investments	$ 1,111,664	$ 38,127	$ 1,223,037
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	5,698	-0-	133
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	61,150
Interfund receivables	36,715	1,336	86,998
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 1,154,077	$ 39,463	$ 1,371,318
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 206	$ 1,975	$ 112,280
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	6,223
Interfund payables	10,976	5,288	43,831
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	-0-	18,018	48,950
Total Liabilities	11,182	25,281	211,284
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	40,949
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	1,142,895	14,182	1,119,085
Total Fund Balances	1,142,895	14,182	1,160,034
Total Liabilities and Fund Balances	$ 1,154,077	$ 39,463	$ 1,371,318

Flood Control	Parks Marina Development	Water Distribution	Real Estate Ed., Research, and Recovery	Racing Commission	Department of Minerals
$ 245,005	$ 9,924	$ 440,105	$ 337,706	$ 174	$ 222,304
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	110	-0-	30,874
-0-	-0-	1,705	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	503
-0-	-0-	5,066	-0-	-0-	12,571
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 245,005	$ 9,924	$ 446,876	$ 337,816	$ 174	$ 266,252
$ 1,858	$ -0-	$ 8,214	$ 2,373	$ -0-	$ 12,354
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	10	20,000	-0-	201
-0-	-0-	2,114	6,453	-0-	12,680
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,858	-0-	10,338	28,826	-0-	25,235
-0-	-0-	26	-0-	-0-	820
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
243,147	9,924	436,512	308,990	174	240,197
243,147	9,924	436,538	308,990	174	241,017
$ 245,005	$ 9,924	$ 446,876	$ 337,816	$ 174	$ 266,252

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent
ASSETS			
Cash and pooled investments	$ 1,265,820	$ 415,481	$ 34
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	-0-	39,246	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	4,102	-0-
Interfund receivables	224,333	13,663	-0-
Inventory	-0-	-0-	-0-
Notes receivable	-0-	30,612	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 1,490,153	$ 503,104	$ 34
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 27,538	$ 9,149	$ -0-
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Interfund payables	19,234	15,496	-0-
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Total Liabilities	46,772	24,645	-0-
Fund Balances:			
Reserved:			
Encumbrances and contracts	1,353	7,829	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	1,442,028	470,630	34
Total Fund Balances	1,443,381	478,459	34
Total Liabilities and Fund Balances	$ 1,490,153	$ 503,104	$ 34

Insurance Examination	Public Service Commission Regulatory	Tourism Promotion	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection
$ 101,947	$ 1,513,666	$ 828,724	$ 255,086	$ 353,375	$ 14,852
-0-	-0-	-0-	-0-	-0-	-0-
218,118	2,016	275	545	13,781	94
-0-	-0-	2,441	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	19,866	-0-	-0-
-0-	28	7,582	57	40,252	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 320,065	$ 1,515,710	$ 839,022	$ 275,554	$ 407,408	$ 14,946
$ 48,153	$ 137,170	$ 356,062	$ 7,287	$ 36,669	$ 2,212
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	37,347	-0-	66	-0-
2,905	183,804	35,401	2,195	7,540	565
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	348,530	3,237	-0-	1,857	-0-
51,058	669,504	432,047	9,482	46,132	2,777
-0-	36,049	5,217	545	533	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
269,007	810,157	401,758	265,527	360,743	12,169
269,007	846,206	406,975	266,072	361,276	12,169
$ 320,065	$ 1,515,710	$ 839,022	$ 275,554	$ 407,408	$ 14,946

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Sheep Inspection	Woolgrower Prdtory Animl Control	Financial Institutions Investigative
ASSETS			
Cash and pooled investments	$ 20,163	$ 76,086	$ 22,546
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 20,163	$ 76,086	$ 22,546
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 56	$ 366	$ 489
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Interfund payables	-0-	-0-	5,413
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	-0-	-0-	1,410
Total Liabilities	56	366	7,312
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	20,107	75,720	15,234
Total Fund Balances	20,107	75,720	15,234
Total Liabilities and Fund Balances	$ 20,163	$ 76,086	$ 22,546

Dairy Commission	Civil Air Patrol	Employment Security	Mortgage Investor's	State Engineers Water License	Offenders Store
$ 374,546	$ 41,277	$ 140,249	$ 33,132	$ 40,040	$ 121,606
-0-	-0-	1,488,437	-0-	-0-	-0-
46,617	-0-	89	24,858	345	14,018
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
11,360	3,750	-0-	530	25	14,053
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
400	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 432,923	$ 45,027	$ 1,628,775	$ 58,520	$ 40,410	$ 149,677
$ 13,551	$ -0-	$ -0-	$ -0-	$ -0-	$ 4,024
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,014	-0-	-0-	-0-	30	28,094
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	45,000	-0-	-0-	-0-	-0-
14,565	45,000	-0-	-0-	30	32,118
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
418,358	27	1,628,775	58,520	40,380	117,559
418,358	27	1,628,775	58,520	40,380	117,559
$ 432,923	$ 45,027	$ 1,628,775	$ 58,520	$ 40,410	$ 149,677

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Gaming Investigative	Taxicab Authority	Insurance Division Regulatory
ASSETS			
Cash and pooled investments	$ 2,978,554	$ 217,030	$ 1,141
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	4,412	58,454	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	4,099	7,677	-0-
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	49,618	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 3,036,683	$ 283,161	$ 1,141
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 89,057	$ 85,732	$ -0-
Interest payable	-0-	-0-	-0-
Due to other governments	627	1,604	-0-
Interfund payables	1,329,819	3,702	-0-
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	1,365,180	-0-	-0-
Total Liabilities	2,784,683	91,038	-0-
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	865	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	252,000	191,258	1,141
Total Fund Balances	252,000	192,123	1,141
Total Liabilities and Fund Balances	$ 3,036,683	$ 283,161	$ 1,141

Management of Hazardous Waste	Youth Training Center-ESEA Chapter II	Verification of Insurance	Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery
$ 84,026	$ 13,920	$ 47,703	$ 28,814	$ 2,299,876	$ 156,776
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	180
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	1,434,173	-0-
-0-	-0-	3,705	17	66,631	537
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 84,026	$ 13,920	$ 51,408	$ 28,831	$ 3,800,680	$ 157,493
$ -0-	$ 2,592	$ 111	$ 7,700	$ 1,530,887	$ 2,359
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	59,221	-0-
-0-	-0-	475	6,200	5,703	11
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	200,270	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,592	586	13,900	1,796,081	2,370
-0-	-0-	241	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
84,026	11,328	50,581	14,931	2,004,599	155,123
84,026	11,328	50,822	14,931	2,004,599	155,123
$ 84,026	$ 13,920	$ 51,408	$ 28,831	$ 3,800,680	$ 157,493

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Insurance Div. National Association	Real Estate Investigation	Adjudication Emergency
ASSETS			
Cash and pooled investments	$ 17,443	$ 5,619	$ 4,007
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	-0-	14	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	250	-0-
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 17,443	$ 5,883	$ 4,007
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 1,989	$ 354	$ -0-
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Interfund payables	13,075	-0-	-0-
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	-0-	3,150	-0-
Total Liabilities	15,064	3,504	-0-
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	2,379	2,379	4,007
Total Fund Balances	2,379	2,379	4,007
Total Liabilities and Fund Balances	$ 17,443	$ 5,883	$ 4,007

Manufactured Housing	Education and Recovery - Mfg Housing	Highway Safety Program Planning	Highway Patrol Special	Consumer Advocate	Compensation Victims of Crime
$ 50,014	$ 118,866	$ 119,735	$ 1,739,786	$ 108,468	$ 24,703
-0-	-0-	-0-	-0-	-0-	-0-
7,426	400	-0-	1,442	19	4,207
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	131,368	-0-	-0-	40,000
4,115	-0-	2,859	539,980	145,853	17,696
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 61,555	$ 119,266	$ 253,962	$ 2,281,208	$ 254,340	$ 86,606
$ 5,982	$ -0-	$ 25,934	$ 125,258	$ 45,085	$ 49,660
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	127,500	2,618	-0-	80
19,187	-0-	88,652	130,714	10,750	1,554
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
25,169	-0-	242,086	258,590	55,835	51,294
-0-	-0-	-0-	4,318	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
36,386	119,266	11,876	2,018,300	198,505	35,312
36,386	119,266	11,876	2,022,618	198,505	35,312
$ 61,555	$ 119,266	$ 253,962	$ 2,281,208	$ 254,340	$ 86,606

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	Donated Commodities	Social Security Administration	Colorado River Commission
ASSETS			
Cash and pooled investments	$ 102,914	$ 9,278	$ 189,493
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	10,830	-0-	16,107
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	56,569	-0-	-0-
Interfund receivables	10,278	-0-	107,646
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	4,986
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 180,591	$ 9,278	$ 318,232
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 22,396	$ -0-	$ 23,608
Interest payable	-0-	-0-	-0-
Due to other governments	367	-0-	-0-
Interfund payables	9,940	-0-	1,231
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	662
Deferred revenue	-0-	-0-	-0-
Total Liabilities	32,703	-0-	25,501
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	4,986
Unreserved	147,888	9,278	287,745
Total Fund Balances	147,888	9,278	292,731
Total Liabilities and Fund Balances	$ 180,591	$ 9,278	$ 318,232

Deferred Compensation Administration	State Health Division Federal Funds	Colorado River Research and Development	Legislative Fund	Attorney General Special	Racketeering Revenue
$ 192,300	$ 117,638	$ 60,645	$ 2,761,573	$ 89,248	$ 25,000
-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,554	1,312	64,252	1,325	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,948	-0-	-0-
-0-	157,419	-0-	-0-	-0-	-0-
-0-	223	2,202	59,277	-0-	-0-
-0-	-0-	-0-	559,526	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	37,865	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 192,300	$ 277,834	$ 64,159	$ 3,486,441	$ 90,573	$ 25,000
$ 401	$ 142,445	$ 849	$ 745,980	$ 1,735	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	23,419	-0-	-0-	-0-	-0-
162,834	71,832	404	118,030	251	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	31,540	-0-
163,235	237,696	1,253	864,010	33,526	-0-
-0-	413	-0-	543,594	-0-	-0-
-0-	-0-	-0-	625,526	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
29,065	39,725	62,906	1,453,311	57,047	25,000
29,065	40,138	62,906	2,622,431	57,047	25,000
$ 192,300	$ 277,834	$ 64,159	$ 3,486,441	$ 90,573	$ 25,000

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1986

	CRC Power and Water	Adjutant General Special Armory	Carey Act
ASSETS			
Cash and pooled investments	$ 183,222	$ 34,331	$ 9,997
Investments (at cost)	-0-	-0-	-0-
Accounts receivable	1,262,528	150	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	18,483	-0-	-0-
Inventory	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 1,464,233	$ 34,481	$ 9,997
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 1,261,314	$ -0-	$ -0-
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Interfund payables	-0-	-0-	506
Contracts payable	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Deferred revenue	141,244	-0-	-0-
Total Liabilities	1,402,558	-0-	506
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	4,914	-0-
Inventory	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	61,675	29,567	9,491
Total Fund Balances	61,675	34,481	9,491
Total Liabilities and Fund Balances	$ 1,464,233	$ 34,481	$ 9,997

Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion	Total All Funds 1986	Total All Funds 1985
$ 65,172	$ 216,159	$ 259,759	$ 87,399,702	$ 42,765,940
-0-	122,585,000	-0-	124,073,437	115,539,305
1,965	-0-	-0-	2,280,153	8,479,362
-0-	-0-	-0-	317,328	972,438
-0-	-0-	-0-	-0-	80,944
-0-	-0-	-0-	3,948	92,283
1,852	-0-	-0-	7,710,521	1,680,339
6,746	42,127	8,392	7,299,759	5,816,254
-0-	-0-	-0-	11,416,139	10,417,863
-0-	-0-	-0-	30,612	-0-
-0-	-0-	-0-	92,869	51,142
-0-	-0-	-0-	21,358,514	22,202,100
-0-	-0-	-0-	-0-	2,189
$ 75,735	$ 122,843,286	$ 268,151	$ 261,982,982	$ 208,100,159
$ 1,905	$ -0-	$ 184,113	$ 12,030,080	$ 19,847,198
-0-	60,212	-0-	60,212	-0-
433	-0-	-0-	3,508,566	189,838
990	56,000	23,073	5,659,108	3,041,512
-0-	-0-	-0-	7,003,487	-0-
-0-	-0-	-0-	200,270	200,270
-0-	-0-	-0-	21,358,514	21,255,094
-0-	-0-	-0-	239,964	1,189,936
-0-	-0-	-0-	2,015,666	993,935
3,328	116,212	207,186	52,075,867	46,717,783
-0-	-0-	-0-	37,068,337	1,761,774
-0-	-0-	-0-	11,482,139	10,417,863
-0-	122,585,000	-0-	122,589,986	116,294,469
72,407	142,074	60,965	38,766,653	32,908,270
72,407	122,727,074	60,965	209,907,115	161,382,376
$ 75,735	$ 122,843,286	$ 268,151	$ 261,982,982	$ 208,100,159

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Highway	Tele-Communication Devices	Unemployment Compensation Administration
Revenues:			
Federal	$ 133,749,877	$ -0-	$ 18,989,003
Taxes	57,024,595	-0-	-0-
Licenses, fees and permits	40,145,133	-0-	-0-
Sales and charges for services	3,389,830	775	1,064,272
Interest	2,369,967	-0-	-0-
Other	1,279,422	149,637	-0-
Total Revenues	237,958,824	150,412	20,053,275
Expenditures:			
General government	-0-	-0-	19,099,100
Health and social services	-0-	85,763	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	21,355,839	-0-	-0-
Regulation of business	-0-	-0-	-0-
Transportation	211,035,242	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Debt service	373,657	-0-	1,277,435
Total Expenditures	232,764,738	85,763	20,376,535
Excess of Revenues over ‹under› Expenditures	5,194,086	64,649	‹323,260›
Other Financing Sources ‹Uses›:			
Proceeds from install.pur./cap.lease	-0-	-0-	296,800
Proceeds from sale of bonds	35,000,000	-0-	-0-
Operating transfers in	1,120,352	-0-	-0-
Operating transfers out	‹1,940,583›	‹1,683›	‹15,300›
Total Other Financing Sources ‹Uses›	34,179,769	‹1,683›	281,500
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	39,373,855	62,966	‹41,760›
Beginning fund balances	28,752,824	-0-	292,672
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	28,752,824	-0-	292,672
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 68,126,679	$ 62,966	$ 250,912

Fort Mohave Valley Development	Mobile Home Parks Regulation	Worker's Compensation and Safety	Flood Control	Parks Marina Development	Water Distribution
$ -0-	$ -0-	$ 873,366	$ -0-	$ 176,245	$ -0-
-0-	-0-	4,402,040	-0-	-0-	319,685
-0-	77,312	2,788	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	3,450
113,134	-0-	110,236	-0-	-0-	-0-
12,712	-0-	45,865	400	127	2,670
125,846	77,312	5,434,295	400	176,372	325,805
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	63,130	4,051,567	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
65,812	-0-	-0-	6,853	361,607	281,373
-0-	-0-	2,516	-0-	-0-	-0-
65,812	63,130	4,054,083	6,853	361,607	281,373
60,034	14,182	1,380,212	‹6,453›	‹185,235›	44,432
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	78,909	-0-	-0-	647
-0-	-0-	‹1,211,054›	-0-	-0-	-0-
-0-	-0-	‹1,132,145›	-0-	-0-	647
60,034	14,182	248,067	‹6,453›	‹185,235›	45,079
1,082,861	-0-	1,309,596	249,600	195,159	391,459
-0-	-0-	-0-	-0-	-0-	-0-
1,082,861	-0-	1,309,596	249,600	195,159	391,459
-0-	-0-	‹397,629›	-0-	-0-	-0-
$ 1,142,895	$ 14,182	$ 1,160,034	$ 243,147	$ 9,924	$ 436,538

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Real Estate Ed., Research, and Recovery	Racing Commission	Department of Minerals
Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-
Licenses, fees and permits	232,242	10,079	325,360
Sales and charges for services	-0-	-0-	914
Interest	-0-	-0-	17,930
Other	-0-	300	-0-
Total Revenues	232,242	10,379	344,204
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Regulation of business	150,616	9,823	-0-
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	302,164
Debt service	-0-	-0-	1,551
Total Expenditures	150,616	9,823	303,715
Excess of Revenues over ‹under› Expenditures	81,626	556	40,489
Other Financing Sources ‹Uses›:			
Proceeds from install.pur./cap.lease	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	-0-	4,793
Operating transfers out	‹3,000›	-0-	-0-
Total Other Financing Sources ‹Uses›	‹3,000›	-0-	4,793
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	78,626	556	45,282
Beginning fund balances	230,364	‹382›	195,735
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	230,364	‹382›	195,735
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 308,990	$ 174	$ 241,017

Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent	Insurance Examination	Public Service Commission Regulatory	Tourism Promotion
$ -0-	$ 46,201	$ -0-	$ -0-	$ 43,090	$ -0-
-0-	-0-	-0-	-0-	3,834,171	2,830,948
1,476,528	-0-	-0-	1,003,168	52,442	15,605
-0-	-0-	4,622	-0-	8,280	984
-0-	31,729	-0-	-0-	-0-	-0-
5	289,705	-0-	-0-	-0-	30
1,476,533	367,635	4,622	1,003,168	3,937,983	2,847,567
-0-	-0-	-0-	-0-	-0-	-0-
-0-	235,671	5,358	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
998,004	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	918,056	4,210,317	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	1,956,745
-0-	-0-	-0-	-0-	29,236	14,791
998,004	235,671	5,358	918,056	4,239,553	1,971,536
478,529	131,964	‹736›	85,112	‹301,570›	876,031
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	903,888	15,937
-0-	‹10,490›	-0-	‹180,000›	‹582,410›	‹693,992›
-0-	‹10,490›	-0-	‹180,000›	321,478	‹678,055›
478,529	121,474	‹736›	‹94,888›	19,908	197,976
964,852	330,245	770	363,895	826,298	208,999
-0-	26,740	-0-	-0-	-0-	-0-
964,852	356,985	770	363,895	826,298	208,999
-0-	-0-	-0-	-0-	-0-	-0-
$ 1,443,381	$ 478,459	$ 34	$ 269,007	$ 846,206	$ 406,975

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection
Revenues:			
Federal	$ 109,044	$ -0-	$ -0-
Taxes	-0-	130,468	37
Licenses, fees and permits	163,129	408,339	10,766
Sales and charges for services	-0-	960	-0-
Interest	-0-	30,047	-0-
Other	-0-	5,353	-0-
Total Revenues	272,173	575,167	10,803
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Regulation of business	201,248	485,120	12,860
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Debt service	-0-	-0-	-0-
Total Expenditures	201,248	485,120	12,860
Excess of Revenues over <under> Expenditures	70,925	90,047	<2,057>
Other Financing Sources <Uses>:			
Proceeds from install.pur./cap.lease	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	70,925	90,047	<2,057>
Beginning fund balances	195,147	271,229	14,226
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	195,147	271,229	14,226
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 266,072	$ 361,276	$ 12,169

Sheep Inspection	Woolgrower Prdtory Animl Control	Financial Institutions Investigative	Dairy Commission	Civil Air Patrol	Employment Security
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
10,521	21,642	-0-	496,433	30,000	-0-
-0-	20,000	39,110	4,596	-0-	-0-
-0-	5,522	-0-	-0-	-0-	-0-
-0-	-0-	-0-	26,259	-0-	118,555
18	-0-	-0-	33,447	-0-	386,271
10,539	47,164	39,110	560,735	30,000	504,826
-0-	-0-	-0-	-0-	-0-	23,735
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	29,976	-0-
15,524	25,521	8,957	486,301	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
15,524	25,521	8,957	486,301	29,976	23,735
<4,985>	21,643	30,153	74,434	24	481,091
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	<35,095>	-0-	-0-	-0-
-0-	-0-	<35,095>	-0-	-0-	-0-
<4,985>	21,643	<4,942>	74,434	24	481,091
25,092	54,077	20,176	343,924	3	1,147,684
-0-	-0-	-0-	-0-	-0-	-0-
25,092	54,077	20,176	343,924	3	1,147,684
-0-	-0-	-0-	-0-	-0-	-0-
$ 20,107	$ 75,720	$ 15,234	$ 418,358	$ 27	$ 1,628,775

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Mortgage Investor's	State Engineers Water License	Offenders Store
Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-
Licenses, fees and permits	74,466	13,660	-0-
Sales and charges for services	-0-	-0-	1,050,292
Interest	482	-0-	7,512
Other	-0-	-0-	1,269
Total Revenues	74,948	13,660	1,059,073
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	916,887
Regulation of business	20,021	11,397	-0-
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Debt service	-0-	-0-	-0-
Total Expenditures	20,021	11,397	916,887
Excess of Revenues over <under> Expenditures	54,927	2,263	142,186
Other Financing Sources <Uses>:			
Proceeds from install.pur./cap.lease	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	-0-	<42,133>
Total Other Financing Sources <Uses>	-0-	-0-	<42,133>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	54,927	2,263	100,053
Beginning fund balances	3,593	38,117	17,506
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	3,593	38,117	17,506
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 58,520	$ 40,380	$ 117,559

Gaming Investigative	Taxicab Authority	Insurance Division Regulatory	Management of Hazardous Waste	Youth Training Center-ESEA Chapter II	Verification of Insurance
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
2,860,840	762,016	1,385	-0-	-0-	67,980
-0-	20,885	-0-	-0-	-0-	-0-
-0-	18,578	-0-	-0-	-0-	-0-
-0-	11,240	-0-	37,700	-0-	-0-
2,860,840	812,719	1,385	37,700	-0-	67,980
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	111,974	-0-
-0-	-0-	-0-	200	-0-	35,011
1,442,259	1,033,900	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,238	-0-	-0-	-0-	-0-
1,442,259	1,035,138	-0-	200	111,974	35,011
1,418,581	‹222,419›	1,385	37,500	‹111,974›	32,969
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	108,440	-0-
‹1,318,581›	-0-	‹2,000›	-0-	-0-	-0-
‹1,318,581›	-0-	‹2,000›	-0-	108,440	-0-
100,000	‹222,419›	‹615›	37,500	‹3,534›	32,969
152,000	414,542	1,756	46,526	14,862	17,853
-0-	-0-	-0-	-0-	-0-	-0-
152,000	414,542	1,756	46,526	14,862	17,853
-0-	-0-	-0-	-0-	-0-	-0-
$ 252,000	$ 192,123	$ 1,141	$ 84,026	$ 11,328	$ 50,822

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery
Revenues:			
Federal	$ -0-	$ 4,145,602	$ -0-
Taxes	-0-	-0-	-0-
Licenses, fees and permits	22,845	374,305	72,627
Sales and charges for services	-0-	-0-	-0-
Interest	-0-	143,288	-0-
Other	-0-	340,042	-0-
Total Revenues	22,845	5,003,237	72,627
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	4,734,954	-0-
Law, justice and public safety	-0-	-0-	-0-
Regulation of business	-0-	-0-	35,348
Transportation	-0-	-0-	-0-
Recreation and resource development	13,900	-0-	-0-
Debt service	-0-	-0-	-0-
Total Expenditures	13,900	4,734,954	35,348
Excess of Revenues over ‹under› Expenditures	8,945	268,283	37,279
Other Financing Sources ‹Uses›:			
Proceeds from install.pur./cap.lease	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	‹16,229›	‹9,000›
Total Other Financing Sources ‹Uses›	-0-	‹16,229›	‹9,000›
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	8,945	252,054	28,279
Beginning fund balances	5,986	1,752,545	126,844
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	5,986	1,752,545	126,844
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 14,931	$ 2,004,599	$ 155,123

Insurance Div. National Association	Real Estate Investigation	Adjudication Emergency	Manufactured Housing	Education and Recovery - Mfg Housing	Highway Safety Program Planning
$ -0-	$ -0-	$ -0-	$ 15,806	$ -0-	$ 830,867
-0-	-0-	-0-	-0-	-0-	-0-
20,449	1,996	-0-	327,003	30,082	-0-
-0-	-0-	-0-	3,769	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	909	10	-0-	-0-
20,449	1,996	909	346,588	30,082	830,867
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	167	-0-	-0-	544,790
14,728	1,986	-0-	348,967	3,960	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	236	-0-	-0-
14,728	1,986	167	349,203	3,960	544,790
5,721	10	742	‹2,615›	26,122	286,077
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	13,639
‹13,000›	-0-	-0-	‹4,000›	-0-	‹294,197›
‹13,000›	-0-	-0-	‹4,000›	-0-	‹280,558›
‹7,279›	10	742	‹6,615›	26,122	5,519
9,658	2,369	3,265	43,001	93,144	6,357
-0-	-0-	-0-	-0-	-0-	-0-
9,658	2,369	3,265	43,001	93,144	6,357
-0-	-0-	-0-	-0-	-0-	-0-
$ 2,379	$ 2,379	$ 4,007	$ 36,386	$ 119,266	$ 11,876

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Highway Patrol Special	Consumer Advocate	Compensation Victims of Crime
Revenues:			
Federal	$ -0-	$ -0-	$ 65,000
Taxes	-0-	-0-	-0-
Licenses, fees and permits	3,969,213	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Interest	-0-	-0-	7,641
Other	63,700	-0-	420,450
Total Revenues	4,032,913	-0-	493,091
Expenditures:			
General government	-0-	585,607	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	4,391,161	-0-	475,623
Regulation of business	-0-	-0-	-0-
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Debt service	6,116	1,893	-0-
Total Expenditures	4,397,277	587,500	475,623
Excess of Revenues over (under) Expenditures	(364,364)	(587,500)	17,468
Other Financing Sources (Uses):			
Proceeds from install.pur./cap.lease	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	582,410	-0-
Operating transfers out	-0-	-0-	(8,200)
Total Other Financing Sources (Uses)	-0-	582,410	(8,200)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(364,364)	(5,090)	9,268
Beginning fund balances	2,386,982	203,595	26,044
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	2,386,982	203,595	26,044
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 2,022,618	$ 198,505	$ 35,312

Donated Commodities	Social Security Administration	Colorado River Commission	Deferred Compensation Administration	State Health Division Federal Funds	Colorado River Research and Development
$ 329,594	$ -0-	$ -0-	$ -0-	$ 5,908,117	$ -0-
-0-	6,976	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
452,412	-0-	197,054	-0-	-0-	18,066
-0-	-0-	23,995	6,908	-0-	7,591
-0-	-0-	-0-	-0-	15,341	-0-
782,006	6,976	221,049	6,908	5,923,458	25,657
677,682	11,580	-0-	1,857	-0-	-0-
-0-	-0-	-0-	-0-	6,960,793	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	365,450	-0-	-0-	50,010
841	-0-	4,717	-0-	-0-	-0-
678,523	11,580	370,167	1,857	6,960,793	50,010
103,483	‹4,604›	‹149,118›	5,051	‹1,037,335›	‹24,353›
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	63,779	-0-	940,459	-0-
‹4,746›	-0-	-0-	-0-	‹13,629›	-0-
‹4,746›	-0-	63,779	-0-	926,830	-0-
98,737	‹4,604›	‹85,339›	5,051	‹110,505›	‹24,353›
49,151	13,882	378,070	24,014	150,643	87,259
-0-	-0-	-0-	-0-	-0-	-0-
49,151	13,882	378,070	24,014	150,643	87,259
-0-	-0-	-0-	-0-	-0-	-0-
$ 147,888	$ 9,278	$ 292,731	$ 29,065	$ 40,138	$ 62,906

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Legislative Fund	Attorney General Special	Racketeering Revenue
Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-
Licenses, fees and permits	-0-	91,394	-0-
Sales and charges for services	597,305	-0-	-0-
Interest	-0-	-0-	-0-
Other	149,457	-0-	-0-
Total Revenues	746,762	91,394	-0-
Expenditures:			
General government	6,974,551	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	72,917	-0-
Regulation of business	-0-	-0-	-0-
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Debt service	-0-	2,702	-0-
Total Expenditures	6,974,551	75,619	-0-
Excess of Revenues over <under> Expenditures	<6,227,789>	15,775	-0-
Other Financing Sources <Uses>:			
Proceeds from install.pur./cap.lease	-0-	6,157	-0-
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	5,750,728	-0-	-0-
Operating transfers out	-0-	<8,000>	-0-
Total Other Financing Sources <Uses>	5,750,728	<1,843>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<477,061>	13,932	-0-
Beginning fund balances	2,775,307	43,115	25,000
Adj to beginning fund balances	324,185	-0-	-0-
Beginning Fund Balances as Adjusted	3,099,492	43,115	25,000
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 2,622,431	$ 57,047	$ 25,000

CRC Power and Water	Adjutant General Special Armory	Carey Act	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	195,536
-0-	-0-	-0-	-0-	-0-	-0-
21,021,404	-0-	2,526	95,173	-0-	-0-
61,675	-0-	-0-	-0-	11,362,838	21,758
-0-	6,567	-0-	-0-	-0-	-0-
21,083,079	6,567	2,526	95,173	11,362,838	217,294
-0-	-0-	-0-	92,722	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
21,021,404	-0-	2,387	-0-	-0-	210,025
-0-	-0-	-0-	-0-	-0-	-0-
21,021,404	-0-	2,387	92,722	-0-	210,025
61,675	6,567	139	2,451	11,362,838	7,269
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	10,565,000	-0-
-0-	-0-	-0-	-0-	-0-	-0-
‹63,779›	‹7,500›	-0-	‹164›	‹13,792,106›	-0-
‹63,779›	‹7,500›	-0-	‹164›	‹3,227,106›	-0-
‹2,104›	‹933›	139	2,287	8,135,732	7,269
63,779	35,414	9,352	70,120	114,591,342	53,696
-0-	-0-	-0-	-0-	-0-	-0-
63,779	35,414	9,352	70,120	114,591,342	53,696
-0-	-0-	-0-	-0-	-0-	-0-
$ 61,675	$ 34,481	$ 9,491	$ 72,407	$ 122,727,074	$ 60,965

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Total All Funds	
	1986	1985
Revenues:		
Federal	$ 165,281,812	$ 132,267,114
Taxes	69,303,052	61,879,838
Licenses, fees and permits	52,676,858	41,431,529
Sales and charges for services	27,938,495	25,213,912
Interest	14,480,123	14,509,723
Other	3,252,647	4,234,561
Total Revenues	332,932,987	279,536,677
Expenditures:		
General government	27,466,834	31,482,482
Health and social services	7,287,585	6,719,495
Education and support services	4,846,928	2,113,807
Law, justice and public safety	28,820,575	24,439,192
Regulation of business	13,551,606	14,544,962
Transportation	211,035,242	173,165,181
Recreation and resource development	24,637,730	20,961,070
Debt service	1,716,929	149,364
Total Expenditures	319,363,429	273,575,553
Excess of Revenues over <under> Expenditures	13,569,558	5,961,124
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	302,957	5,478
Proceeds from sale of bonds	45,565,000	8,675,000
Operating transfers in	9,583,981	13,020,793
Operating transfers out	<20,270,871>	<16,877,894>
Total Other Financing Sources <Uses>	35,181,067	4,823,377
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	48,750,625	10,784,501
Beginning fund balance	161,203,194	150,148,158
Adj to beginning fund balances	350,925	451,059
Beginning Fund Balances as Adjusted	161,554,119	150,599,217
Residual equity transfers	<397,629>	<1,342>
Fund Balances - June 30	$ 209,907,115	$ 161,382,376

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Highway		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 17,193,349	$ 17,193,349	$ -0-
Revenues			
Federal	123,823,915	133,964,607	10,140,692
Taxes	56,947,876	57,062,745	114,869
Sales and charges for services	4,991,250	3,626,887	(1,364,363)
Licenses, fees and permits	40,490,558	39,918,396	(572,162)
Interest	2,500,000	2,337,103	(162,897)
Other	49,176,552	45,011,961	(4,164,591)
Other financing sources			
Appropriated transfers-in	830,807	830,807	-0-
Reversions from other funds	-0-	345,476	345,476
Total sources of financial resources	295,954,307	300,291,331	4,337,024
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	24,982,384	22,347,106	2,635,278
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	253,321,583	217,507,895	35,813,688
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	1,924,837	1,924,837	-0-
Reversions to other funds	-0-	25,653	(25,653)
Total uses of financial resources	280,228,804	241,805,491	38,423,313
Fund balances (budgetary basis) 6/30	$ 15,725,503	$ 58,485,840	$ 42,760,337

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Telecommunication Devices		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ -0-	$ -0-	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	182,886	149,637	(33,249)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	182,886	149,637	(33,249)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	182,886	86,671	96,215
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	182,886	86,671	96,215
Fund balances (budgetary basis) 6/30	$ -0-	$ 62,966	$ 62,966

Unemployment Compensation Administration			Fort Mohave Valley Development		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 15,147	$ 15,147	$ -0-	$ 1,088,141	$ 1,088,141	$ -0-
22,625,508	19,830,036	(2,795,472)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	9,000	7,015	(1,985)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	127,500	94,834	(32,666)
-0-	-0-	-0-	661,250	12,698	(648,552)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
22,640,655	19,845,183	(2,795,472)	1,885,891	1,202,688	(683,203)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,885,891	65,813	1,820,078
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
22,640,655	19,845,115	2,795,540	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
22,640,655	19,845,115	2,795,540	1,885,891	65,813	1,820,078
$ -0-	$ 68	$ 68	$ -0-	$ 1,136,875	$ 1,136,875

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Mobile Home Parks Regulation		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ -0-	$ -0-	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	84,506	77,312	(7,194)
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	84,506	77,312	(7,194)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	84,506	63,130	21,376
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	84,506	63,130	21,376
Fund balances (budgetary basis) 6/30	$ -0-	$ 14,182	$ 14,182

Worker's Compensation and Safety			Flood Control		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 757,253	$ 757,253	$ -0-	$ 249,600	$ 249,600	$ -0-
909,693	873,366	(36,327)	-0-	-0-	-0-
2,978,235	2,529,469	(448,766)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,600	188	(4,412)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	269	269	400	400	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,649,781	4,160,545	(489,236)	250,000	250,000	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
91,057	83,715	7,342	-0-	-0-	-0-
-0-	-0-	-0-	250,000	6,853	243,147
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,808,383	3,323,501	484,882	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,899,440	3,407,216	492,224	250,000	6,853	243,147
$ 750,341	$ 753,329	$ 2,988	$ -0-	$ 243,147	$ 243,147

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Parks Marina Development		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 195,159	$ 195,159	$ -0-
Revenues			
Federal	256,856	176,245	(80,611)
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	127	127	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	452,142	371,531	(80,611)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	452,142	361,607	90,535
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	452,142	361,607	90,535
Fund balances (budgetary basis) 6/30	$ -0-	$ 9,924	$ 9,924

Water Distribution			Real Estate Ed., Research, and Recovery		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 391,215	$ 391,215	$ -0-	$ 230,281	$ 230,281	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
346,232	319,685	(26,547)	-0-	-0-	-0-
3,450	3,450	-0-	-0-	-0-	-0-
-0-	-0-	-0-	250,722	232,242	(18,480)
-0-	-0-	-0-	-0-	-0-	-0-
17,202	8,453	(8,749)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
758,099	722,803	(35,296)	481,003	462,523	(18,480)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	481,003	153,616	327,387
758,099	285,790	472,309	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
758,099	285,790	472,309	481,003	153,616	327,387
$ -0-	$ 437,013	$ 437,013	$ -0-	$ 308,907	$ 308,907

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Racing Commission		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 94	$ 94	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	14,689	10,079	(4,610)
Interest	-0-	-0-	-0-
Other	200	300	100
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	14,983	10,473	(4,510)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	14,983	10,299	4,684
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	14,983	10,299	4,684
Fund balances (budgetary basis) 6/30	$ -0-	$ 174	$ 174

Department of Minerals			Pollution Control		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 188,851	$ 188,851	$ -0-	$ 945,874	$ 945,874	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
7,000	915	(6,085)	-0-	-0-	-0-
342,500	325,360	(17,140)	1,543,000	1,476,528	(66,472)
19,000	18,082	(918)	-0-	-0-	-0-
15,000	4,793	(10,207)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
572,351	538,001	(34,350)	2,488,874	2,422,402	(66,472)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
572,351	304,534	267,817	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,488,874	991,528	1,497,346
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
572,351	304,534	267,817	2,488,874	991,528	1,497,346
$ -0-	$ 233,467	$ 233,467	$ -0-	$ 1,430,874	$ 1,430,874

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Business Enterprise Contingent		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 324,679	$ 324,679	$ -0-
Revenues			
Federal	46,400	46,201	(199)
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	40,000	31,188	(8,812)
Other	332,289	312,207	(20,082)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	743,368	714,275	(29,093)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	743,368	278,500	464,868
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	743,368	278,500	464,868
Fund balances (budgetary basis) 6/30	$ -0-	$ 435,775	$ 435,775

Youth Training Center Farm Contingent			Insurance Examination		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 770	$ 770	$ -0-	$ 363,896	$ 363,896	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
9,230	4,622	(4,608)	-0-	-0-	-0-
-0-	-0-	-0-	1,021,217	1,003,169	(18,048)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
10,000	5,392	(4,608)	1,385,113	1,367,065	(18,048)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,385,113	1,098,058	287,055
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
10,000	5,358	4,642	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
10,000	5,358	4,642	1,385,113	1,098,058	287,055
$ -0-	$ 34	$ 34	$ -0-	$ 269,007	$ 269,007

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Public Service Commission Regulatory		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 895,120	$ 895,120	$ -0-
Revenues			
Federal	60,000	43,090	(16,910)
Taxes	3,454,118	3,413,566	(40,552)
Sales and charges for services	10,000	8,280	(1,720)
Licenses, fees and permits	55,350	52,442	(2,908)
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	903,888	903,888	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	5,378,476	5,316,386	(62,090)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	5,378,476	4,261,364	1,117,112
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	5,378,476	4,261,364	1,117,112
Fund balances (budgetary basis) 6/30	$ -0-	$ 1,055,022	$ 1,055,022

Tourism Promotion			Agriculture Registration and Enforcement		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 181,479	$ 181,479	$ -0-	$ 192,255	$ 192,255	$ -0-
-0-	-0-	-0-	110,362	109,044	(1,318)
2,859,693	2,830,947	(28,746)	-0-	-0-	-0-
5,000	1,005	(3,995)	-0-	-0-	-0-
20,000	15,605	(4,395)	165,127	163,129	(1,998)
-0-	-0-	-0-	-0-	-0-	-0-
18,605	15,937	(2,668)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,084,777	3,044,973	(39,804)	467,744	464,428	(3,316)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,084,777	2,642,265	442,512	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	467,744	198,554	269,190
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Livestock Inspection		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 266,157	$ 266,157	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	134,927	130,526	(4,401)
Sales and charges for services	1,200	960	(240)
Licenses, fees and permits	409,075	408,339	(736)
Interest	22,244	24,776	2,532
Other	4,045	3,773	(272)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	837,648	834,531	(3,117)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	837,648	478,834	358,814
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	837,648	478,834	358,814
Fund balances (budgetary basis) 6/30	$ -0-	$ 355,697	$ 355,697

Apiary Inspection			Sheep Inspection		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 14,152	$ 14,152	$ -0-	$ 25,009	$ 25,009	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	37	37	16,452	10,521	(5,931)
-0-	-0-	-0-	-0-	-0-	-0-
14,050	10,765	(3,285)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	18	18	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
28,202	24,954	(3,248)	41,479	35,548	(5,931)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
28,202	12,706	15,496	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	41,479	15,525	25,954
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
28,202	12,706	15,496	41,479	15,525	25,954
$ -0-	$ 12,248	$ 12,248	$ -0-	$ 20,023	$ 20,023

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Woolgrower Predatory Animal Control		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 54,074	$ 54,074	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	19,000	21,642	2,642
Sales and charges for services	10,000	5,522	(4,478)
Licenses, fees and permits	33,000	20,000	(13,000)
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	116,074	101,238	(14,836)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	116,074	25,520	90,554
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	116,074	25,520	90,554
Fund balances (budgetary basis) 6/30	$ -0-	$ 75,718	$ 75,718

Financial Institutions Investigative			Dairy Commission		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 20,176	$ 20,176	$ -0-	$ 335,317	$ 335,317	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	512,000	496,434	(15,566)
-0-	-0-	-0-	-0-	-0-	-0-
40,095	39,110	(985)	4,050	4,596	546
-0-	-0-	-0-	25,000	27,301	2,301
-0-	-0-	-0-	21,375	33,446	12,071
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
60,271	59,286	(985)	897,742	897,094	(648)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
60,271	44,052	16,219	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	897,742	483,001	414,741
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
60,271	44,052	16,219	897,742	483,001	414,741
$ -0-	$ 15,234	$ 15,234	$ -0-	$ 414,093	$ 414,093

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Civil Air Patrol		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 1	$ 1	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	30,000	30,000	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	30,001	30,001	-0-
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	30,001	29,976	25
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	30,001	29,976	25
Fund balances (budgetary basis) 6/30	$ -0-	$ 25	$ 25

Employment Security			Mortgage Investor's		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 771,390	$ 771,390	$ -0-	$ 1,855	$ 1,855	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	227,233	74,466	(152,767)
193,730	105,794	(87,936)	-0-	1,956	1,956
350,000	414,570	64,570	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,315,120	1,291,754	(23,366)	229,088	78,277	(150,811)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	229,088	20,021	209,067
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,315,120	22,203	1,292,917	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,315,120	22,203	1,292,917	229,088	20,021	209,067
$ -0-	$ 1,269,551	$ 1,269,551	$ -0-	$ 58,256	$ 58,256

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	State Engineers Water License		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 38,117	$ 38,117	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	16,500	13,660	(2,840)
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	54,617	51,777	(2,840)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	54,617	11,397	43,220
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	54,617	11,397	43,220
Fund balances (budgetary basis) 6/30	$ -0-	$ 40,380	$ 40,380

Offenders Store			Gaming Investigative		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 1,035	$ 1,035	$ -0-	$ 2,000	$ 2,000	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
308,121	276,726	(31,395)	-0-	-0-	-0-
-0-	-0-	-0-	3,030,000	1,588,917	(1,441,083)
6,300	5,948	(352)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
315,456	283,709	(31,747)	3,032,000	1,590,917	(1,441,083)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,032,000	1,542,259	1,489,741
315,456	207,982	107,474	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	46,658	(46,658)
315,456	207,982	107,474	3,032,000	1,588,917	1,443,083
$ -0-	$ 75,727	$ 75,727	$ -0-	$ 2,000	$ 2,000

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Taxicab Authority		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 398,209	$ 398,209	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	40,650	20,885	(19,765)
Licenses, fees and permits	870,609	761,616	(108,993)
Interest	46,595	23,693	(22,902)
Other	264,515	197,980	(66,535)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	1,620,578	1,402,383	(218,195)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	1,620,578	1,219,525	401,053
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	1,620,578	1,219,525	401,053
Fund balances (budgetary basis) 6/30	$ -0-	$ 182,858	$ 182,858

Insurance Division Regulatory			Management of Hazardous Waste		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 1,756	$ 1,756	$ -0-	$ 46,526	$ 46,526	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,753	1,385	(2,368)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	37,700	37,700	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
5,509	3,141	(2,368)	84,226	84,226	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
5,509	2,000	3,509	-0-	-0-	-0-
-0-	-0-	-0-	84,226	200	84,026
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Youth Training Center-ESEA Chapter II		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 14,848	$ 14,848	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	141,480	108,440	(33,040)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	156,328	123,288	(33,040)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	156,328	111,674	44,654
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	156,328	111,674	44,654
Fund balances (budgetary basis) 6/30	$ -0-	$ 11,614	$ 11,614

Verification of Insurance			Alfalfa Seed Research and Promotion		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 17,853	$ 17,853	$ -0-	$ 5,986	$ 5,986	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
123,600	67,980	(55,620)	23,000	22,845	(155)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
141,453	85,833	(55,620)	28,986	28,831	(155)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	28,986	13,900	15,086
-0-	-0-	-0-	-0-	-0-	-0-
141,453	35,252	106,201	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
141,453	35,252	106,201	28,986	13,900	15,086
$ -0-	$ 50,581	$ 50,581	$ -0-	$ 14,931	$ 14,931

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Higher Education Student Loan		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 1,885,821	$ 1,885,821	$ -0-
Revenues			
Federal	5,016,308	4,025,931	(990,377)
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	410,000	374,305	(35,695)
Interest	210,000	152,659	(57,341)
Other	425,000	347,250	(77,750)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	7,947,129	6,785,966	(1,161,163)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	7,947,129	4,751,027	3,196,102
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	7,947,129	4,751,027	3,196,102
Fund balances (budgetary basis) 6/30	$ -0-	$ 2,034,939	$ 2,034,939

Insurance Recovery			Insurance Division National Association		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 126,844	$ 126,844	$ -0-	$ 9,657	$ 9,657	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
80,636	72,627	(8,009)	27,160	20,449	(6,711)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
207,480	199,471	(8,009)	36,817	30,106	(6,711)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
207,480	44,348	163,132	36,817	27,727	9,090
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Real Estate Investigation		
	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Sources of financial resources			
Beginning Fund Balance	$ 3,736	$ 3,736	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	16,264	3,732	<12,532>
Interest	-0-	-0-	-0-
Other	-0-	250	250
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	20,000	7,718	<12,282>
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	20,000	2,203	17,797
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	20,000	2,203	17,797
Fund balances (budgetary basis) 6/30	$ -0-	$ 5,515	$ 5,515

Adjudication Emergency			Manufactured Housing		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 3,265	$ 3,265	$ -0-	$ 42,879	$ 42,879	$ -0-
-0-	-0-	-0-	42,200	15,806	(26,394)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,459	3,459	-0-
-0-	-0-	-0-	331,550	330,772	(778)
-0-	-0-	-0-	-0-	-0-	-0-
2,735	909	(1,826)	-0-	10	10
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
6,000	4,174	(1,826)	420,088	392,926	(27,162)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	420,088	356,337	63,751
6,000	167	5,833	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Education and Recovery - Mfg. Housing		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 92,844	$ 92,844	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	207,156	30,082	(177,074)
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	300,000	122,926	(177,074)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	300,000	3,960	296,040
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	300,000	3,960	296,040
Fund balances (budgetary basis) 6/30	$ -0-	$ 118,966	$ 118,966

Highway Safety Program Planning			Highway Patrol Special		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 6,306	$ 6,306	$ -0-	$ 2,386,039	$ 2,386,039	$ -0-
1,410,374	886,156	(524,218)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	4,090,000	3,969,213	(120,787)
-0-	-0-	-0-	-0-	-0-	-0-
150,057	146,365	(3,692)	65,000	63,655	(1,345)
13,639	13,639	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,580,376	1,052,466	(527,910)	6,541,039	6,418,907	(122,132)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,582,278	1,040,165	542,113	6,541,039	4,396,595	2,144,444
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,582,278	1,040,165	542,113	6,541,039	4,396,595	2,144,444
$ (1,902)	$ 12,301	$ 14,203	$ -0-	$ 2,022,312	$ 2,022,312

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Consumer Advocate		
	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Sources of financial resources			
Beginning Fund Balance	$ 202,863	$ 202,863	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	582,411	582,411	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	785,274	785,274	-0-
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	785,274	586,600	198,674
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	785,274	586,600	198,674
Fund balances (budgetary basis) 6/30	$ -0-	$ 198,674	$ 198,674

Compensation Victims of Crime			Donated Commodities		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 18,754	$ 18,754	$ -0-	$ 45,422	$ 45,422	$ -0-
78,000	65,000	(13,000)	331,034	329,594	(1,440)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	575,630	448,958	(126,672)
491,000	-0-	(491,000)	-0-	-0-	-0-
-0-	6,332	6,332	-0-	-0-	-0-
176,146	428,529	252,383	7,174	7,174	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
763,900	518,615	(245,285)	959,260	831,148	(128,112)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Social Security Administration		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 13,882	$ 13,882	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	7,247	6,976	(271)
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	21,129	20,858	(271)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	21,129	11,580	9,549
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	21,129	11,580	9,549
Fund balances (budgetary basis) 6/30	$ -0-	$ 9,278	$ 9,278

Colorado River Commission			Deferred Compensation Administration		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 370,919	$ 370,919	$ -0-	$ 1,965	$ 1,965	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
260,000	197,018	(62,982)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
25,000	20,538	(4,462)	-0-	-0-	-0-
100,000	63,779	(36,221)	15,050	15,015	(35)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
755,919	652,254	(103,665)	17,015	16,980	(35)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
755,919	367,816	388,103	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	17,015	1,858	15,157
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
755,919	367,816	388,103	17,015	1,858	15,157
$ -0-	$ 284,438	$ 284,438	$ -0-	$ 15,122	$ 15,122

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	State Health Division Federal Funds		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 44,729	$ 44,729	$ -0-
Revenues			
Federal	6,657,502	5,908,117	(749,385)
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	14,000	14,141	141
Other financing sources			
Appropriated transfers-in	980,494	980,494	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	7,696,725	6,947,481	(749,244)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	7,698,592	6,869,980	828,612
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	39,625	(39,625)
Total uses of financial resources	7,698,592	6,909,605	788,987
Fund balances (budgetary basis) 6/30	$ (1,867)	$ 37,876	$ 39,743

Colorado River Research and Development			Legislative Fund		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 86,750	$ 86,750	$ -0-	$ 2,960,031	$ 3,079,674	$ 119,643
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
23,000	18,066	(4,934)	550,000	582,503	32,503
-0-	-0-	-0-	-0-	-0-	-0-
7,600	6,493	(1,107)	-0-	-0-	-0-
-0-	-0-	-0-	279,250	239,513	(39,737)
-0-	-0-	-0-	5,455,454	5,455,454	-0-
-0-	-0-	-0-	-0-	-0-	-0-
117,350	111,309	(6,041)	9,244,735	9,357,144	112,409
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	9,244,735	7,460,933	1,783,802
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
117,350	49,501	67,849	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
117,350	49,501	67,849	9,244,735	7,460,933	1,783,802
$ -0-	$ 61,808	$ 61,808	$ -0-	$ 1,896,211	$ 1,896,211

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Attorney General Special		
	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Sources of financial resources			
Beginning Fund Balance	$ 42,880	$ 42,880	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	90,624	89,319	<1,305>
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	133,504	132,199	<1,305>
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	133,504	77,446	56,058
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	133,504	77,446	56,058
Fund balances (budgetary basis) 6/30	$ -0-	$ 54,753	$ 54,753

Racketeering Revenue			CRC Power and Water		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 25,000	$ 25,000	$ -0-	$ 43,119	$ 43,119	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	24,199,000	21,183,296	(3,015,704)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	100,000	52,458	(47,542)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
25,000	25,000	-0-	24,342,119	21,278,873	(3,063,246)
25,000	-0-	25,000	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Adjutant General Special Armory		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of financial resources			
Beginning Fund Balance	$ 22,527	$ 22,527	$ -0-
Revenues			
Federal	85,000	-0-	(85,000)
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	8,000	6,567	(1,433)
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	115,527	29,094	(86,433)
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	115,527	12,414	103,113
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	115,527	12,414	103,113
Fund balances (budgetary basis) 6/30	$ -0-	$ 16,680	$ 16,680

Carey Act			Surplus Property Administration		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 9,352	$ 9,352	$ -0-	$ 70,121	$ 70,121	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
40,000	2,526	(37,474)	106,335	88,663	(17,672)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	6,509	6,509	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
49,352	11,878	(37,474)	182,965	165,293	(17,672)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
49,352	2,387	46,965	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	182,965	92,886	90,079
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
49,352	2,387	46,965	182,965	92,886	90,079
$ -0-	$ 9,491	$ 9,491	$ -0-	$ 72,407	$ 72,407

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1986

	Municipal Bond Bank		
	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Sources of financial resources			
Beginning Fund Balance	$ 74,900	$ 74,900	$ -0-
Revenues			
Federal	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Interest	13,845,715	13,838,319	<7,396>
Other	60,212	60,212	-0-
Other financing sources			
Appropriated transfers-in	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-
Total sources of financial resources	13,980,827	13,973,431	<7,396>
Uses of financial resources			
Expenditures and encumbrances			
Attorney General	-0-	-0-	-0-
Treasurer	13,905,927	13,807,108	98,819
Legislature	-0-	-0-	-0-
Dept of Tourism and Economic Development	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-
Other financing uses			
Appropriated transfers-out	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-
Total uses of financial resources	13,905,927	13,807,108	98,819
Fund balances (budgetary basis) 6/30	$ 74,900	$ 166,323	$ 91,423

Nevada Beef Promotion			Total All Funds		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 52,673	$ 52,673	$ -0-	$ 33,870,902	$ 33,990,545	$ 119,643
-0-	-0-	-0-	161,453,152	166,273,193	4,820,041
39,113	-0-	(39,113)	67,344,893	66,852,548	(492,345)
-0-	-0-	-0-	31,152,325	26,480,756	(4,671,569)
-0-	-0-	-0-	54,531,624	51,178,628	(3,352,996)
4,700	4,534	(166)	17,173,384	16,752,008	(421,376)
-0-	-0-	-0-	53,115,188	48,294,998	(4,820,190)
-0-	-0-	-0-	8,184,282	8,184,282	-0-
-0-	-0-	-0-	-0-	345,476	345,476
96,486	57,207	(39,279)	426,825,750	418,352,434	(8,473,316)
-0-	-0-	-0-	943,778	664,046	279,732
-0-	-0-	-0-	13,905,927	13,807,108	98,819
-0-	-0-	-0-	9,244,735	7,460,933	1,783,802
-0-	-0-	-0-	3,084,777	2,642,265	442,512
-0-	-0-	-0-	7,947,129	4,751,027	3,196,102
-0-	-0-	-0-	115,527	12,414	103,113
-0-	-0-	-0-	3,320,932	1,899,167	1,421,765
-0-	-0-	-0-	1,654,436	668,401	986,035
-0-	-0-	-0-	572,351	304,534	267,817
96,486	40,263	56,223	1,459,066	744,257	714,809
-0-	-0-	-0-	8,791,174	7,352,183	1,438,991
-0-	-0-	-0-	35,736,028	28,810,646	6,925,382
-0-	-0-	-0-	3,032,000	1,542,259	1,489,741
-0-	-0-	-0-	315,456	207,982	107,474
-0-	-0-	-0-	897,742	483,001	414,741
-0-	-0-	-0-	5,378,476	4,261,364	1,117,112
-0-	-0-	-0-	3,808,383	3,323,501	484,882
-0-	-0-	-0-	1,620,578	1,219,525	401,053
-0-	-0-	-0-	27,101,279	21,568,313	5,532,966
-0-	-0-	-0-	763,900	484,650	279,250
-0-	-0-	-0-	253,321,583	217,507,895	35,813,688
-0-	-0-	-0-	23,976,904	19,878,898	4,098,006
-0-	-0-	-0-	1,142,225	775,620	366,605
-0-	-0-	-0-	219,552	83,178	136,374
-0-	-0-	-0-	1,924,837	1,924,837	-0-
-0-	-0-	-0-	-0-	111,936	(111,936)
96,486	40,263	56,223	410,278,775	342,489,940	67,788,835
$ -0-	$ 16,944	$ 16,944	$ 16,546,975	$ 75,862,494	$ 59,315,519

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Debt Service Funds

Consolidated Bond Interest and Redemption (NRS 349.090) Accumulates monies for the payment of the following general obligation bonds:

		Amount Issued
Series 6-1-74	- Park Refunding	$ 1,830,000
Series 6-1-74	- Improvement Refunding	2,940,000
Series 5-15-76	- Park Refunding	1,585,000
Series 8-1-77	- Capitol Building Renovation	6,000,000
Series 10-1-77	- Park and Recreation	5,000,000
Series 11-1-79	- Park and Recreation	1,622,000
Series 12-1-81	- Park and Recreation	1,500,000
Series 12-1-81	- Municipal Bond Bank Project #1	19,000,000
Series 6-1-82A	- Municipal Bond Bank Project #1A	13,000,000
Series 8-1-82	- Land Acquisition	2,000,000
Series 12-1-82	- Municipal Bond Bank Projects #3-#8	17,022,000
Series 11-1-83	- Municipal Bond Bank Projects #9-#12	26,500,000
Series 11-1-83A	- Reservoir A	6,000,000
Series 11-1-83B	- Various Purpose	5,180,000
Series 4-1-84	- Municipal Bond Bank Project #13	31,105,000
Series 9-1-84	- Municipal Bond Bank Projects #14-#15	4,000,000
Series 2-1-85	- University System Projects Refunding	42,720,000
Series 3-1-85	- Municipal Bond Bank Projects #16-#17	4,675,000
Series 8-1-85	- Municipal Bond Bank Refund Proj. # 2	2,980,000
Series 12-1-85	- Municipal Bond Bank Project # 18 & 19	9,980,000
Series 12-1-85	- Reservoir Bonds	16,500,000
		$221,139,000

Highway Revenue Bonds (NRS 349.300) Accumulates monies for the payment of principal and interest on the following Highway Revenue Bond:

		Amount Issued
Series 4-1-82	- Highway Improvement Revenue (Motor Vehicle Fuel Tax)	$25,000,000
Series 6-1-86	- Highway Improvement Revenue (Motor Vehicle Fuel Tax)	35,000,000
		$60,000,000

State of Nevada
Combining Balance Sheet
Debt Service Funds
June 30, 1986

Exhibit D-1
Page 1 of 1

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1986	Total Both Funds 1985
ASSETS				
Cash and pooled investments	$ 14,902,878	$ 917,113	$ 15,819,991	$ 1,676,857
Interfund receivables	3,090,483	693,133	3,783,616	540,800
Taxes receivable	304,118	-0-	304,118	-0-
Other receivables	-0-	-0-	-0-	85,860
Total Assets	$ 18,297,479	$ 1,610,246	$ 19,907,725	$ 2,303,517
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,045	$ -0-	$ 1,045	$ 16,885
Matured interest payable	58,699	6,694	65,393	60,119
Matured bonds payable	30,000	-0-	30,000	-0-
Interest payable	-0-	153,854	153,854	-0-
Interfund payables	16,579,010	-0-	16,579,010	248,382
Other liabilities	-0-	-0-	-0-	412
Total Liabilities	16,668,754	160,548	16,829,302	325,798
Fund Balances:				
Unreserved	1,628,725	1,449,698	3,078,423	1,977,719
Total Fund Balances	1,628,725	1,449,698	3,078,423	1,977,719
Total Liabilities and Fund Balances	$ 18,297,479	$ 1,610,246	$ 19,907,725	$ 2,303,517

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Debt Service Funds
For the Fiscal Year Ended June 30, 1986

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1986	Total Both Funds 1985
Revenues:				
Taxes	$ 2,561,848	$ 5,800,003	$ 8,361,851	$ 6,242,499
Interest	1,039,052	-0-	1,039,052	190,505
Other	-0-	84,070	84,070	-0-
Total Revenues	3,600,900	5,884,073	9,484,973	6,433,004
Expenditures:				
Redemption on bonds	5,485,000	5,000,000	10,485,000	9,690,000
Interest, fiscal charges	16,150,487	912,500	17,062,987	18,486,409
Total Expenditures	21,635,487	5,912,500	27,547,987	28,176,409
Excess of Revenues over ‹under› Expenditures	‹18,034,587›	‹28,427›	‹18,063,014›	‹21,743,405›
Other Financing Sources ‹Uses›:				
Operating transfers in	19,106,263	-0-	19,106,263	21,076,903
Proceeds of refunding bonds	2,856,520	-0-	2,856,520	-0-
Operating transfers out	-0-	-0-	-0-	‹12,759›
Payment to refunded bond escrow agent	‹2,856,520›	-0-	‹2,856,520›	-0-
Total Other Financing Sources ‹Uses›	19,106,263	-0-	19,106,263	21,064,144
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	1,071,676	‹28,427›	1,043,249	‹679,261›
Beginning fund balances	499,594	1,478,125	1,977,719	2,369,655
Adj to beginning fund balances	57,455	-0-	57,455	287,325
Beginning Fund Balances as Adjusted	557,049	1,478,125	2,035,174	2,656,980
Fund Balances - June 30	$ 1,628,725	$ 1,449,698	$ 3,078,423	$ 1,977,719

Capital Projects Funds

Public Works Board Option Fund (NRS 341.135) To account for moneys designated to be used to secure rights to purchase real property.

Higher Education Capital Construction (NRS 463.385) Accounts for the first $5,000,000 of annual slot machine tax designated for Higher Education Capital Construction, but will be allocated for payment of principal and interest on construction bonds and projects for the sports pavilions in any year the balance in the Special Higher Education Capital Construction Fund is not sufficient to pay the principal and interest due in that fiscal year.

Special Higher Education Capital Construction (NRS 463.385) Accounts for 20% of the annual slot machine tax that is allocated for the payment of principal and interest on construction bonds for higher education.

Capital Improvement Program - Motor Vehicle (NRS 341.146) Accounts for capital improvement projects for the Motor Vehicle Department as approved and funded by the legislature.

Capital Improvement Program - Human Resources (NRS 341.146) Accounts for capital improvement projects for the Department of Human Resources.

Capital Improvement Program - University System (NRS 341.146) Accounts for capital improvement projects for the University System as approved by the legislature.

Capital Improvement Program - General State Government (NRS 341.146) Accounts for capital improvement projects for general government that have been approved by the legislature.

Capital Improvement Program - Nevada Industrial Commission (NRS 341.146) Accounts for capital improvement projects for Nevada Industrial Commission that have been approved and funded by the legislature.

Parks Capital Project Construction (SB 210) Makes appropriations to the Division of State Parks of the Department of Conservation and Natural Resources for capital improvements.

Capital Improvement Program - Prison System (NRS 341.146) Accounts for capital improvement projects for the Prison System that have been approved by the legislature.

Capital Improvement Program - Military (NRS 341.146) Accounts for capital improvement projects for the Department of Military that have been approved and funded by the legislature.

Capital Improvement Program - Wildlife Department (NRS 341.146) Accounts for capital improvement projects for the Department of Wildlife that have been approved and funded by the legislature.

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State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1986

	Public Works Board Option	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction
ASSETS			
Cash and pooled investments	$ 74,220	$ 11,107,326	$ 5,830,855
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	20,422
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-
Total Assets	$ 74,220	$ 11,107,326	$ 5,851,277
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ 2,583	$ 1,000
Interfund payables	-0-	5,000,000	-0-
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Contracts payable	-0-	17,400	-0-
Contrcts pyble-retained percnt	-0-	3,810	-0-
Deposits	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Total Liabilities	-0-	5,023,793	1,000
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	73,432	-0-
Unreserved	74,220	6,010,101	5,850,277
Total Fund Balances	74,220	6,083,533	5,850,277
Total Liabilities and Fund Balances	$ 74,220	$ 11,107,326	$ 5,851,277

CIP Motor Vehicle	CIP Human Resources	CIP University System	CIP General State Government	CIP Nevada Industrial Commission	Parks Capital Project Construction
$ 200,183	$ 3,178,727	$ 18,599,878	$ 7,350,498	$ 209	$ 262,913
-0-	3,000	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,581	-0-	304,780	50,600	-0-	1,751
$ 203,764	$ 3,181,727	$ 18,904,658	$ 7,401,098	$ 209	$ 264,664
$ 4,026	$ 126	$ 41,305	$ 22,737	$ -0-	$ 25,362
-0-	-0-	3,711	362,748	-0-	15,690
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,560	26,618	344,050	54,446	-0-	-0-
-0-	-0-	272,770	-0-	-0-	4,096
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
5,586	26,744	661,836	439,931	-0-	45,148
7,240	116,045	1,324,544	245,314	-0-	-0-
190,938	3,038,938	16,918,278	6,715,853	209	219,516
198,178	3,154,983	18,242,822	6,961,167	209	219,516
$ 203,764	$ 3,181,727	$ 18,904,658	$ 7,401,098	$ 209	$ 264,664

State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1986

	CIP Prison System	CIP Military	CIP Wildlife Department
ASSETS			
Cash and pooled investments	$ 6,222,437	$ 74,724	$ 47,811
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-
Total Assets	$ 6,222,437	$ 74,724	$ 47,811
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 11,854	$ -0-	$ -0-
Interfund payables	2,500	-0-	-0-
Interest payable	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-
Contracts payable	47,164	-0-	870
Contrcts pyble-retained percnt	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Total Liabilities	61,518	-0-	870
Fund Balances:			
Reserved:			
Encumbrances and contracts	237,995	-0-	2,080
Unreserved	5,922,924	74,724	44,861
Total Fund Balances	6,160,919	74,724	46,941
Total Liabilities and Fund Balances	$ 6,222,437	$ 74,724	$ 47,811

Total All Funds		
Miscellaneous	1986	1985
$ -0-	$ 52,949,781	$ 27,653,866
-0-	3,000	-0-
-0-	20,422	69,865
-0-	-0-	113,831
16,564,010	16,924,722	22,714,633
$ 16,564,010	$ 69,897,925	$ 50,552,195
$ -0-	$ 108,993	$ 47,860
2,544,348	7,928,997	525,556
64,010	64,010	-0-
-0-	-0-	199
-0-	492,108	314,674
-0-	280,676	88,199
-0-	-0-	-0-
-0-	-0-	-0-
2,608,358	8,874,784	976,488
-0-	2,006,650	5,398,631
13,955,652	59,016,491	44,177,076
13,955,652	61,023,141	49,575,707
$ 16,564,010	$ 69,897,925	$ 50,552,195

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1986

	Public Works Board Option	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction
Revenues:			
Gaming taxes, fees, licenses	$ -0-	$ 5,000,000	$ 5,457,130
Federal	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Revenues	-0-	5,000,000	5,457,130
Expenditures:			
Capital projects	-0-	256,985	-0-
Excess of Revenues over <under> Expenditures	-0-	4,743,015	5,457,130
Other Financing Sources <Uses>:			
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	74,220	-0-	-0-
Operating transfers out	-0-	<5,000,000>	<4,980,394>
Total Other Financing Sources <Uses>	74,220	<5,000,000>	<4,980,394>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	74,220	<256,985>	476,736
Beginning fund balances	-0-	6,340,518	5,373,541
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	-0-	6,340,518	5,373,541
Fund Balances - June 30	$ 74,220	$ 6,083,533	$ 5,850,277

CIP Motor Vehicle	CIP Human Resources	CIP University System	CIP General State Government	CIP Nevada Industrial Commission	Parks Capital Project Construction
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	112,500	-0-	-0-	-0-	40,962
-0-	-0-	-0-	58,780	-0-	1,617
-0-	112,500	-0-	58,780	-0-	42,579
1,027,075	240,616	928,378	238,360	9,279	228,181
‹1,027,075›	‹128,116›	‹928,378›	‹179,580›	‹9,279›	‹185,602›
-0-	-0-	-0-	-0-	-0-	-0-
225,253	-0-	584	217,297	-0-	8,566
-0-	-0-	-0-	-0-	-0-	-0-
225,253	-0-	584	217,297	-0-	8,566
‹801,822›	‹128,116›	‹927,794›	37,717	‹9,279›	‹177,036›
1,000,000	3,283,099	19,170,616	6,923,450	9,488	396,552
-0-	-0-	-0-	-0-	-0-	-0-
1,000,000	3,283,099	19,170,616	6,923,450	9,488	396,552
$ 198,178	$ 3,154,983	$ 18,242,822	$ 6,961,167	$ 209	$ 219,516

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1986

	CIP Prison System	CIP Military	CIP Wildlife Department
Revenues:			
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Revenues	-0-	-0-	-0-
Expenditures:			
Capital projects	767,878	41,212	1,069
Excess of Revenues over ‹under› Expenditures	‹767,878›	‹41,212›	‹1,069›
Other Financing Sources ‹Uses›:			
Proceeds from sale of bonds	-0-	-0-	-0-
Operating transfers in	-0-	-0-	14,300
Operating transfers out	-0-	-0-	-0-
Total Other Financing Sources ‹Uses›	-0-	-0-	14,300
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	‹767,878›	‹41,212›	13,231
Beginning fund balances	6,928,797	115,936	33,710
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	6,928,797	115,936	33,710
Fund Balances - June 30	$ 6,160,919	$ 74,724	$ 46,941

	Total All Funds		
	Miscellaneous	1986	1985
Revenues:			
Gaming taxes, fees, licenses	$ -0-	$ 10,457,130	$ 10,479,252
Federal	-0-	153,462	103,581
Other	-0-	60,397	30,338
Total Revenues	-0-	10,670,989	10,613,171
Expenditures:			
Capital projects	2,544,348	6,283,381	2,292,111
Excess of Revenues over ‹under› Expenditures	‹2,544,348›	4,387,608	8,321,060
Other Financing Sources ‹Uses›:			
Proceeds from sale of bonds	16,500,000	16,500,000	-0-
Operating transfers in	-0-	540,220	37,593,659
Operating transfers out	-0-	‹9,980,394›	‹10,049,478›
Total Other Financing Sources ‹Uses›	16,500,000	7,059,826	27,544,181
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	13,955,652	11,447,434	35,865,241
Beginning fund balances	-0-	49,575,707	13,817,720
Adj to beginning fund balances	-0-	-0-	‹107,254›
Beginning Fund Balances as Adjusted	-0-	49,575,707	13,710,466
Fund Balances - June 30	$ 13,955,652	$ 61,023,141	$ 49,575,707

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Enterprise Funds

Colorado River Commission Water Treatment (NRS 538.211) Accounts for the operations of the Alfred Merritt Smith Water Treatment Facility, and for the sale of water to five entities in the Las Vegas area.

Colorado River Commission Water Transmission (NRS 538.211) Accounts for the purchase and sale of water from the federal facility comprising the Southern Nevada Water System.

Colorado River Commission Power Marketing Fund (NRS 349.260) To account for bond proceeds sold for uprating power generating facilities. Sale of uprated power to fund operating expenses and retire debt.

Housing Division (NRS 319.170) Accounts for the state program which sells bonds to assist private lenders in providing low interest housing loans to low and moderate income households.

Industrial Insurance (NRS 616.425) Accounts for the operations of the State Industrial Insurance System. The program provides statutory benefits of medical care, disability compensation and rehabilitation service for workers who are injured or contact an occupational disease in the course of their employment.

Prison Industry (NRS 209.189) Accounts for a self-supporting program for job training and employment of inmates in manufacturing and producing useful products.

Prison Farm (NRS 209.187) Accounts for a self-supporting operation of the Prison Farm.

Nevada Magazine (NRS 231.290) Accounts for the enterprise operation of the publication, Nevada Magazine. The magazine is published to promote tourism.

Forestry Nurseries (NRS 528.100) Accounts for the self-supporting operation of state nurseries. The nurseries propagate, maintain and distribute plants to qualifying, organizations, and natural persons and for conservation purposes.

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State of Nevada

Combining Balance Sheet
All Enterprise Funds
June 30, 1986

	Colorado River Commission				
	Water Treatment	Water Transmission	Power Marketing	Housing Division	Industrial Insurance
ASSETS					
Current Assets:					
Cash and pooled investments	$ 1,136,542	$ 1,102,199	$ 25,398	$ 202,158	$ 2,884,000
Investments (at cost) - current	-0-	-0-	-0-	60,495,670	33,559,000
Accounts receivable	477,664	1,690,048	213,042	-0-	38,006,145
Accrued interest and dividends	173,230	12,547	818,858	11,339,030	9,742,000
Interfund receivables	22,910	22,345	1,962	-0-	827,855
Inventory	81,456	-0-	-0-	-0-	-0-
Prepaid expenses	255,731	-0-	1,326,057	-0-	-0-
Deposits	630	-0-	-0-	-0-	-0-
Total Current Assets	2,148,163	2,827,139	2,385,317	72,036,858	85,019,000
Investments and Miscellaneous Assets:					
Bonds and mortgages	-0-	-0-	-0-	647,062,754	457,696,000
Restricted assets	14,181,048	2,978,934	45,941,452	-0-	-0-
Deferred charges	824,575	-0-	391,468	13,000,090	-0-
Other assets	-0-	-0-	-0-	-0-	26,857,000
Total Investment and Misc. Assets	15,005,623	2,978,934	46,332,920	660,062,844	484,553,000
Property:					
Land	100	275,483	-0-	-0-	3,779,000
Buildings	31,576,768	180,392,923	-0-	-0-	14,951,000
Furniture and equipment	25,343,011	6,683,042	-0-	96,929	5,393,000
Accum depr:improv,equip,furn. buildings	(9,626,812)	(22,361,198)	-0-	(32,172)	(4,794,000)
Construction in progress	668,916	48,407	-0-	-0-	-0-
Total Property	47,961,983	165,038,657	-0-	64,757	19,329,000
Total Assets	$ 65,115,769	$ 170,844,730	$ 48,718,237	$ 732,164,459	$ 588,901,000
LIABILITIES AND FUND EQUITY					
Current Liabilities:					
Accounts payable	$ 283,481	$ 2,098,255	$ 213,042	$ 3,760,828	$ -0-
Accrued compensated absences	117,807	88,871	-0-	-0-	-0-
Current portion-long term obligations	-0-	-0-	-0-	-0-	-0-
Interest payable	-0-	-0-	-0-	18,321,791	-0-
Due to other governments	-0-	-0-	-0-	694,350	-0-
Interfund payables	38,192	24,627	26,513	11,451	166,006
Unpaid benefits	-0-	-0-	-0-	-0-	508,457,000
Experience dividends declared	-0-	-0-	-0-	-0-	10,868,000
Total Current Liabilities	439,480	2,211,753	239,555	22,788,420	519,491,006
Long-term Liabilities:					
Bonds payable	66,195,000	-0-	46,965,000	668,755,731	-0-
Advance from other funds	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	197,386,739	-0-	-0-	-0-
Total Long-term Liabilities	66,195,000	197,386,739	46,965,000	668,755,731	-0-
Other Liabilities:					
Payable from restricted assets	3,582,398	2,274,271	269,070	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	13,152,000
Other liabilities	15,771	11,898	1,244,612	-0-	4,958,994
Total Other Liabilities	3,598,169	2,286,169	1,513,682	-0-	18,110,994
Total Liabilities	70,232,649	201,884,661	48,718,237	691,544,151	537,602,000
Deferred Credits:					
Deferred revenue	967,534	958,232	-0-	345,858	-0-
Deferred premium on debt	5,047	-0-	-0-	-0-	-0-
Total Deferred Credits	972,581	958,232	-0-	345,858	-0-
Fund Equity:					
Contributed capital	1,500,000	1,813,155	-0-	-0-	-0-
Retained Earnings:					
Reserved	646,840	411,149	-0-	-0-	-0-
Unreserved	(8,236,301)	(34,222,467)	-0-	40,274,450	51,299,000
Total Fund Equity	(6,089,461)	(31,998,163)	-0-	40,274,450	51,299,000
Total Liabilities, Deferred Credits and Fund Equity	$ 65,115,769	$ 170,844,730	$ 48,718,237	$ 732,164,459	$ 588,901,000

Dept. of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1986	1985
$ 105,804	$ 296,478	$ 100,023	$ 79,816	$ 5,932,418	$ 2,569,765
-0-	-0-	-0-	-0-	94,054,670	227,629,578
16,004	5,097	7,294	5,410	40,420,704	38,631,894
-0-	-0-	-0	-0-	22,085,665	22,028,378
36,998	17,213	58	-0-	929,341	183,324
148,284	1,016	61,647	84,533	376,936	425,443
-0-	-0-	-0-	-0-	1,581,788	209,489
-0-	-0-	-0-	-0-	630	1,430
307,090	319,804	169,022	169,759	165,382,152	291,679,301
-0-	-0-	-0-	-0-	1,104,758,754	890,273,889
-0-	-0-	-0-	-0-	63,101,434	16,332,813
-0-	-0-	-0-	-0-	14,216,133	13,804,041
-0-	1,250	-0-	-0-	26,858,250	6,792,467
-0-	1,250	-0-	-0-	1,208,934,571	927,203,210
-0-	20,579	-0-	-0-	4,075,162	3,642,162
-0-	172,651	-0-	40,399	227,133,741	92,951,054
59,865	149,910	18,573	88,022	37,832,352	37,268,252
<39,024>	<154,780>	<7,509>	<88,987>	<37,104,482>	<31,274,321>
-0-	-0-	-0-	-0-	717,323	134,109,884
20,841	188,360	11,064	39,434	232,654,096	236,697,031
$ 327,931	$ 509,414	$ 180,086	$ 209,193	$1,606,970,819	$1,455,579,542
$ 13,819	$ 12,497	$ 14,649	$ 5,057	$ 6,401,628	$ 2,645,998
10,761	6,934	18,497	3,578	246,448	-0-
-0-	-0-	-0-	7,500	7,500	17,500
-0-	-0-	-0-	-0-	18,321,791	16,288,553
-0-	-0-	-0-	273	694,623	-0-
6,077	12,130	4,285	9,060	298,341	142,848
-0-	-0-	-0-	-0-	508,457,000	447,158,000
-0-	-0-	-0-	-0-	10,868,000	17,216,000
30,657	31,561	37,431	25,468	545,295,331	483,468,899
-0-	-0-	-0-	-0-	781,915,731	681,581,189
200,000	90,000	-0-	30,000	320,000	327,500
-0-	-0-	-0-	-0-	197,386,739	195,638,032
200,000	90,000	-0-	30,000	979,622,470	877,546,721
-0-	-0-	-0-	-0-	6,125,739	5,240,050
-0-	-0-	-0-	-0-	13,152,000	11,269,000
-0-	-0-	-0-	-0-	6,231,275	7,727,479
-0-	-0-	-0-	-0-	25,509,014	24,236,529
230,657	121,561	37,431	55,468	1,550,426,815	1,385,252,149
-0-	-0-	472,025	-0-	2,743,649	6,253,581
-0-	-0-	-0-	-0-	5,047	5,419
-0-	-0-	472,025	-0-	2,748,696	6,259,000
-0-	180,983	66,849	-0-	3,560,987	3,560,988
-0-	-0-	-0-	-0-	1,057,989	913,405
97,274	206,870	<396,219>	153,725	49,176,332	59,594,000
97,274	387,853	<329,370>	153,725	53,795,308	64,068,393
$ 327,931	$ 509,414	$ 180,086	$ 209,193	$1,606,970,819	$1,455,579,542

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1986

	Colorado River Commission		
	Water Treatment	Water Transmission	Power Marketing
Operating Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Charges for services	-0-	-0-	-0-
Sales	6,917,665	14,566,445	-0-
Interest	-0-	-0-	-0-
Net premium income	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Operating Revenues	6,917,665	14,566,445	-0-
Operating expenses:			
Salaries and benefits	-0-	-0-	-0-
Operating	2,406,103	10,063,561	-0-
Claims expense	-0-	-0-	-0-
Materials or supplies used	-0-	-0-	-0-
Interest expense	-0-	-0-	-0-
Fiscal agent's fees	-0-	-0-	-0-
Bond issue costs	-0-	-0-	-0-
Depreciation and amortization	2,068,004	3,533,306	-0-
Administrative expense	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	-0-
Total Operating Expenses	4,474,107	13,596,867	-0-
Operating Income <Loss>	2,443,558	969,578	-0-
Nonoperating Revenues <Expenses>:			
Interest income	796,976	308,652	-0-
Interest expense	<3,977,020>	<6,278,541>	-0-
Investment gain <loss>	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-
Other	<115,464>	-0-	-0-
Total Nonoperating Revenues <Expenses>	<3,295,508>	<5,969,889>	-0-
Net Income <Loss>	<851,950>	<5,000,311>	-0-
Beginning fund equity	<5,237,511>	<26,997,852>	-0-
Adj to beg fund equity	-0-	-0-	-0-
Experience dividends	-0-	-0-	-0-
Beginning Fund Equity as Adjusted	<5,237,511>	<26,997,852>	-0-
Residual equity transfers	-0-	-0-	-0-
Fund Equity - June 30	$ <6,089,461>	$ <31,998,163>	$ -0-

Housing Division	Industrial Insurance	Dept. of Prisons: Prison Industry	Dept. of Prisons: Prison Farm	Nevada Magazine	Forestry Nurseries
$ -0-	$ -0-	$ -0-	$ 5,051	$ -0-	$ 24,500
4,138,864	-0-	203,649	-0-	259,801	-0-
-0-	-0-	212,925	324,833	456,089	109,381
65,652,723	-0-	-0-	-0-	-0-	-0-
-0-	153,101,000	-0-	-0-	-0-	-0-
762,092	-0-	102,268	-0-	655	-0-
70,553,679	153,101,000	518,842	329,884	716,545	133,881
399,848	-0-	191,815	114,652	307,615	62,130
614,502	-0-	73,025	184,053	380,427	48,383
-0-	167,976,000	-0-	-0-	-0-	-0-
-0-	-0-	174,477	-0-	481,837	39,237
58,965,906	-0-	-0-	-0-	-0-	-0-
1,091,276	-0-	-0-	-0-	-0-	-0-
4,792,716	-0-	-0-	-0-	-0-	-0-
10,160	-0-	7,048	14,811	3,189	7,713
253,827	21,744,000	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
66,128,235	189,720,000	446,365	313,516	1,173,068	157,463
4,425,444	‹36,619,000›	72,477	16,368	‹456,523›	‹23,582›
-0-	34,342,000	-0-	-0-	-0-	-0-
-0-	‹22,006,000›	-0-	-0-	-0-	-0-
-0-	26,322,000	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	273,992	27,000
-0-	-0-	-0-	-0-	-0-	-0-
-0-	38,658,000	-0-	-0-	273,992	27,000
4,425,444	2,039,000	72,477	16,368	‹182,531›	3,418
35,849,006	60,055,000	24,797	371,485	‹146,839›	150,307
-0-	-0-	-0-	-0-	-0-	-0-
-0-	‹10,795,000›	-0-	-0-	-0-	-0-
35,849,006	49,260,000	24,797	371,485	‹146,839›	150,307
-0-	-0-	-0-	-0-	-0-	-0-
$ 40,274,450	$ 51,299,000	$ 97,274	$ 387,853	$ ‹329,370›	$ 153,725

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1986

	Total All Funds	
	1986	1985
Operating Revenues:		
Federal	$ 29,551	$ 18,200
Charges for services	4,602,314	591,025
Sales	22,587,338	19,680,773
Interest	65,652,723	59,231,687
Net premium income	153,101,000	137,801,000
Other	865,015	2,383,508
Total Operating Revenues	246,837,941	219,706,193
Operating expenses:		
Salaries and benefits	1,076,060	566,736
Operating	13,770,054	11,791,967
Claims expense	167,976,000	133,941,000
Materials or supplies used	695,551	608,609
Interest expense	58,965,906	49,039,645
Fiscal agent's fees	1,091,276	960,786
Bond issue costs	4,792,716	3,081,085
Depreciation and amortization	5,644,231	5,514,953
Administrative expense	21,997,827	18,724,000
Loss on disposal of assets	-0-	2,394
Total Operating Expenses	276,009,621	224,231,175
Operating Income (Loss)	(29,171,680)	(4,524,982)
Nonoperating Revenues (Expenses):		
Interest income	35,447,628	1,157,081
Interest expense	(32,261,561)	(30,103,501)
Investment gain (loss)	26,322,000	50,303,000
Operating transfers in	300,992	310,067
Other	(115,464)	(115,463)
Total Nonoperating Revenues (Expenses)	29,693,595	21,551,184
Net Income (Loss)	521,915	17,026,202
Beginning fund equity	64,068,393	64,153,069
Adj to beg fund equity	-0-	(84,878)
Experience dividends	(10,795,000)	(17,026,000)
Beginning Fund Equity as Adjusted	53,273,393	47,042,191
Residual equity transfers	-0-	-0-
Fund Equity - June 30	$ 53,795,308	$ 64,068,393

State of Nevada

Combining Statement of Changes in Financial Position
All Enterprise Funds
For the Fiscal Year Ended June 30, 1986

	Colorado River Commission		
	Water Treatment	Water Transmission	Power Marketing
Sources of cash			
From operations			
Operating income (loss)	$ 2,443,558	$ 969,578	$ -0-
Items not requiring (providing) cash			
Depreciation, amortization	2,199,240	3,533,306	-0-
Decrease (increase) in accrued interest and receivables	143,611	(136,608)	(1,033,862)
Decrease (increase) in inventory	14,686	-0-	-0-
Decrease (increase) in prepaid and deferred cost	-0-	-0-	-0-
Increase (decrease) in accrued interest and payables	391,767	1,170,475	239,555
Loss (gain) on sale of assets	-0-	-0-	-0-
Other	(45,982)	-0-	(1,717,525)
Cash provided by operations	5,146,880	5,536,751	(2,511,832)
Nonoperating revenues (expenses)	(3,295,508)	(5,969,889)	-0-
Loss (gain) on sale of investments	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	46,965,000
Adj to beg fund equity	-0-	-0-	-0-
Proceeds from sale of investments	-0-	-0-	-0-
Proceeds from sale of assets	-0-	-0-	-0-
Mortgage principal collections	-0-	-0-	-0-
Advances received	-0-	2,327,980	-0-
Other sources	676,436	-0-	-0-
Total sources of cash	2,527,808	1,894,842	44,453,168
Applications of cash			
Acquisition of property,plant,equipment	456,872	404,695	-0-
Purchase of investments	564,501	416,192	45,965,915
Capitalized debt issue costs	-0-	-0-	-0-
Loans issued	-0-	-0-	-0-
Retirement of bonds and notes	1,375,000	579,274	-0-
Experience dividends paid	-0-	-0-	-0-
Other applications	(392,128)	(378,016)	(1,538,145)
Total applications of cash	2,004,245	1,022,145	44,427,770
INCREASE (DECREASE) IN CASH	523,563	872,697	25,398
Cash at beginning of period	612,979	229,502	-0-
Cash at end of period	$ 1,136,542	$ 1,102,199	$ 25,398

State of Nevada

Combining Statement of Changes in Financial Position
All Enterprise Funds
For the Fiscal Year Ended June 30, 1986

	Housing Division	Industrial Insurance	Dept. of Prisons Prison Industry
Sources of cash			
From operations			
Operating income <loss>	$ 4,425,444	$ <36,619,000>	$ 72,477
Items not requiring <providing> cash			
Depreciation, amortization	1,747,524	<4,016,000>	7,048
Decrease <increase> in accrued interest and receivables	1,453,154	<3,166,000>	<3,040>
Decrease <increase> in inventory	-0-	-0-	<7,519>
Decrease <increase> in prepaid and deferred cost	157,217	-0-	-0-
Increase <decrease> in accrued interest and payables	23,844,017	61,601,000	<16,074>
Loss <gain> on sale of assets	-0-	<546,000>	-0-
Other	1,198,797	-0-	-0-
Cash provided by operations	32,826,153	17,254,000	52,892
Nonoperating revenues (expenses)	-0-	38,658,000	-0-
Loss (gain) on sale of investments	-0-	<26,322,000>	-0-
Proceeds from sale of bonds	162,765,066	-0-	-0-
Adj to beg fund equity	-0-	-0-	-0-
Proceeds from sale of investments	147,101,571	286,830,000	-0-
Proceeds from sale of assets	-0-	1,000,000	-0-
Mortgage principal collections	17,035,402	-0-	-0-
Advances received	-0-	-0-	-0-
Other sources	104,033	1,883,000	-0-
Total sources of cash	359,832,225	319,303,000	52,892
Applications of cash			
Acquisition of property,plant,equipment	9,150	2,027,000	835
Purchase of investments	225,409,327	274,073,000	-0-
Capitalized debt issue costs	3,977,179	-0-	-0-
Loans issued	-0-	-0-	-0-
Retirement of bonds and notes	128,152,544	-0-	-0-
Experience dividends paid	-0-	17,143,000	-0-
Other applications	2,525,532	23,979,000	-0-
Total applications of cash	360,073,732	317,222,000	835
INCREASE <DECREASE> IN CASH	<241,507>	2,081,000	52,057
Cash at beginning of period	443,665	803,000	53,747
Cash at end of period	$ 202,158	$ 2,884,000	$ 105,804

Dept. of Prisons				Total All Funds	
Prison Farm	Nevada Magazine	Forestry Nurseries		1986	1985
$ 16,368	$ ‹456,523›	$ ‹23,582›		$ ‹29,171,680›	$ ‹4,524,982›
14,811	3,189	7,713		3,496,831	7,040,754
59,851	80,907	10,145		‹2,591,342›	‹7,134,241›
-0-	‹1,728›	‹965›		4,474	‹33,629›
-0-	540	-0-		157,757	‹76,634›
1,067	‹31,937›	‹13,962›		87,185,908	55,075,911
-0-	-0-	-0-		‹546,000›	-0-
-0-	126,804	-0-		‹437,906›	‹4,533,406›
92,097	‹278,748›	‹20,651›		58,097,542	45,813,773
-0-	273,992	27,000		29,693,595	21,551,184
-0-	-0-	-0-		‹26,322,000›	‹4,342,000›
-0-	-0-	-0-		209,730,066	263,670,308
-0-	-0-	-0-		-0-	‹84,878›
-0-	-0-	-0-		433,931,571	-0-
-0-	-0-	-0-		1,000,000	2,283,900,857
-0-	-0-	-0-		17,035,402	8,824,237
-0-	-0-	-0-		2,327,980	3,159,178
-0-	-0-	-0-		2,663,469	5,645,692
92,097	‹4,756›	6,349		728,157,625	2,628,138,351
24,997	1,748	-0-		2,925,297	5,435,151
-0-	-0-	-0-		546,428,935	2,445,263,898
-0-	-0-	-0-		3,977,179	5,124,987
-0-	-0-	-0-		-0-	140,650,579
-0-	-0-	-0-		130,106,818	13,658,113
-0-	-0-	-0-		17,143,000	9,606,000
10,000	-0-	7,500		24,213,743	8,330,362
34,997	1,748	7,500		724,794,972	2,628,069,090
57,100	‹6,504›	‹1,151›		3,362,653	69,261
239,378	106,527	80,967		2,569,765	2,500,504
$ 296,478	$ 100,023	$ 79,816		$ 5,932,418	$ 2,569,765

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Internal Service Funds

Highway Patrol Communications (NRS 233F.148) Accounts for the costs of operation of the state communication system. Such costs are billed to user agencies and include depreciation on equipment.

Public Works Inspection (NRS 341.146) Accounts for the costs of inspection of capital improvement projects. The costs are financed through fees charged to the specific capital improvement projects.

Building and Grounds Operating (NRS 331.101) Accounts for the costs of maintenance, housekeeping and security of most state-owned buildings. Such costs are recovered through a rental fee to occupying agencies.

Motor Pool (NRS 336.110) Accounts for costs of operating and maintaining state-owned vehicles. Costs are billed to user agencies, including depreciation and replacement of equipment.

Marlette Lake Water System (NRS 331.180) Accounts for the costs of operating the state-owned Marlette Lake Water System. The system is financed by water sales to Buildings and Grounds Division, Carson City, Storey County and the Lakeview Property Owners' Association.

General Services Communication (NRS 331.103) Accounts for the cost of operating telephone services for state agencies in Carson City, Reno, Las Vegas and Elko. Costs are recovered through service charges to user agencies.

Insurance Premium Trust (NRS 331.187) Provides central accounting of the costs of providing fidelity insurance, property insurance, workers compensation, etc. Costs are financed by charges to state agencies.

General Services Operating (NRS 232.211) Provides central accounting of the costs of providing administrative and accounting services to the General Services Department. The services are financed through assessment and charges to the various divisions in the General Services Department.

Personnel Operating (NRS 284.110) Accounts for the costs of administering the state personnel system. Operations are financed by assessments charged to user agencies.

Purchasing (NRS 333.120) Records the costs of providing purchasing services furnished to state agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders.

Informational Services (NRS 242.211) Accounts for the cost of designing, programming and maintaining data processing software for user agencies. The operations are financed through charges to customer agencies.

Informational Facility (NRS 242.201) Accounts for the activities related to the operation of the central computer facility. The operations are financed by monthly assessments to user agencies.

State Printing (NRS 344.090) Accounts for the operation of the state printing facilities. The operation is financed by sales to state agencies.

Retirement Administration (NRS 286.230) Accounts for the costs of administration of the Public Employees Retirement System. The operation is financed by a per capita administrative fee.

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State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1986

	Purchasing	Informational Services	Informational Facility
ASSETS			
Current Assets:			
Cash and pooled investments	$ 1,084,980	$ 78,240	$ 121,117
Accounts receivable	8,209	1,996	-0-
Due from other governments	200,702	3,499	-0-
Interfund receivables	2,547,614	566,478	225,615
Inventory	546,673	-0-	16,541
Prepaid expenses	22,947	-0-	2,192
Total Current Assets	4,411,125	650,213	365,465
Property:			
Land	81,794	-0-	-0-
Buildings	1,005,884	-0-	917,000
Improvements other than buildings	-0-	-0-	-0-
Furniture and equipment	288,911	760,056	4,297,958
Accum depr:improv,equip,furn. buildings	‹385,796›	‹516,537›	‹2,290,563›
Total Property	990,793	243,519	2,924,395
Other assets	-0-	5,613	92,187
Total Assets	$ 5,401,918	$ 899,345	$ 3,382,047
Current Liabilities:			
Accounts payable	$ 2,170,208	$ 45,392	$ 124,235
Accrued compensated absences	30,687	87,624	67,621
Current portion-long term obligations	31,481	48,539	707,182
Due to other governments	75	-0-	-0-
Interfund payables	60,533	90,823	1,797
Deferred revenue	-0-	-0-	-0-
Total Current Liabilities	2,292,984	272,378	900,835
Long-term Liabilities:			
Advance from other funds	1,427,387	-0-	846,447
Lease obligations	16,927	33,194	1,138,516
Installment purchase obligations	-0-	15,419	267,244
Total Long-term Liabilities	1,444,314	48,613	2,252,207
Total Liabilities	3,737,298	320,991	3,153,042
Fund Equity:			
Contributed capital	1,090,593	-0-	262,251
Retained Earnings:			
Unreserved	574,027	578,354	‹33,246›
Total Fund Equity	1,664,620	578,354	229,005
Total Liabilities and Fund Equity	$ 5,401,918	$ 899,345	$ 3,382,047

Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust	General Services Operating	Personnel Operating
$ 136,971	$ 15,786	$ 214,317	$ 3,281,309	$ 39,459	$ 224,524
42	-0-	56,342	2,052	-0-	70
579	7,258	18,586	3,000	-0-	-0-
140,528	10,080	316,715	92,260	4,710	301
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	17,954	-0-	-0-	-0-
278,120	33,124	623,914	3,378,621	44,169	224,895
-0-	425,742	-0-	-0-	-0-	-0-
163,352	528,798	-0-	-0-	-0-	-0-
13,650	599,979	-0-	-0-	-0-	-0-
2,866,340	1,419,589	163,420	17,921	19,249	534,979
‹1,964,934›	‹973,444›	‹54,594›	‹6,275›	‹17,235›	‹243,067›
1,078,408	2,000,664	108,826	11,646	2,014	291,912
2,883	-0-	-0-	-0-	-0-	-0-
$ 1,359,411	$ 2,033,788	$ 732,740	$ 3,390,267	$ 46,183	$ 516,807
$ 32,362	$ 5,935	$ 94,396	$ 1,378,395	$ 6,649	$ 94,598
18,803	3,467	14,728	8,409	14,728	99,757
9,500	-0-	9,391	2,758	-0-	37,590
-0-	-0-	-0-	-0-	-0-	-0-
122,684	8,458	14,234	765,808	2,881	76,822
24,211	-0-	-0-	-0-	-0-	-0-
207,560	17,860	132,749	2,155,370	24,258	308,767
-0-	179,868	-0-	-0-	-0-	-0-
-0-	-0-	42,342	-0-	-0-	125,613
-0-	-0-	-0-	57	-0-	-0-
-0-	179,868	42,342	57	-0-	125,613
207,560	197,728	175,091	2,155,427	24,258	434,380
861,802	2,885,884	23,360	-0-	-0-	-0-
290,049	‹1,049,824›	534,289	1,234,840	21,925	82,427
1,151,851	1,836,060	557,649	1,234,840	21,925	82,427
$ 1,359,411	$ 2,033,788	$ 732,740	$ 3,390,267	$ 46,183	$ 516,807

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1986

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating
ASSETS			
Current Assets:			
Cash and pooled investments	$ 262,261	$ 57,873	$ 528,599
Accounts receivable	375	-0-	1,220
Due from other governments	250	-0-	68
Interfund receivables	2,942	4,832	32,817
Inventory	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Total Current Assets	265,828	62,705	562,704
Property:			
Land	-0-	-0-	-0-
Buildings	15,180	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-
Furniture and equipment	1,108,127	-0-	177,273
Accum depr:improv,equip,furn. buildings	‹485,864›	-0-	‹128,730›
Total Property	637,443	-0-	48,543
Other assets	1,134	-0-	-0-
Total Assets	$ 904,405	$ 62,705	$ 611,247
Current Liabilities:			
Accounts payable	$ 16,437	$ 4,862	$ 155,687
Accrued compensated absences	9,832	13,667	111,502
Current portion-long term obligations	-0-	-0-	1,277
Due to other governments	-0-	-0-	12,942
Interfund payables	5,126	606	61,991
Deferred revenue	14,000	-0-	-0-
Total Current Liabilities	45,395	19,135	343,399
Long-term Liabilities:			
Advance from other funds	-0-	-0-	-0-
Lease obligations	-0-	-0-	341
Installment purchase obligations	-0-	-0-	-0-
Total Long-term Liabilities	-0-	-0-	341
Total Liabilities	45,395	19,135	343,740
Fund Equity:			
Contributed capital	208,840	-0-	127,996
Retained Earnings:			
Unreserved	650,170	43,570	139,511
Total Fund Equity	859,010	43,570	267,507
Total Liabilities and Fund Equity	$ 904,405	$ 62,705	$ 611,247

State Printing	Retirement Administration	Total All Funds 1986	Total All Funds 1985
$ 113,536	$ 36,760	$ 6,195,732	$ 6,358,127
109	-0-	70,415	38,012
453	-0-	234,395	1,969,714
216,407	-0-	4,161,299	3,598,383
357,376	-0-	920,590	1,073,308
63,400	-0-	106,493	29,953
751,281	36,760	11,688,924	13,067,497
-0-	-0-	507,536	507,536
596,323	-0-	3,226,537	3,124,669
-0-	-0-	613,629	599,979
1,552,334	113,682	13,319,839	12,122,654
‹1,299,168›	‹76,464›	‹8,442,671›	‹7,424,284›
849,489	37,218	9,224,870	8,930,554
-0-	155,233	257,050	122,215
$ 1,600,770	$ 229,211	$ 21,170,844	$ 22,120,266
$ 55,934	$ 93,356	$ 4,278,446	$ 4,065,508
94,634	-0-	575,459	558,441
59,702	-0-	907,420	760,588
-0-	-0-	13,017	509,724
42,857	2,364	1,256,984	604,757
-0-	-0-	38,211	21,588
253,127	95,720	7,069,537	6,520,606
428,101	-0-	2,881,803	2,943,242
57,931	-0-	1,414,864	1,624,617
48,470	-0-	331,190	156,784
534,502	-0-	4,627,857	4,724,643
787,629	95,720	11,697,394	11,245,249
594,461	-0-	6,055,187	5,886,885
218,680	133,491	3,418,263	4,988,132
813,141	133,491	9,473,450	10,875,017
$ 1,600,770	$ 229,211	$ 21,170,844	$ 22,120,266

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1986

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating
Operating Revenues:			
Federal	$ 23,177	$ -0-	$ 467,636
Charges for services	582,157	229,411	610,112
Sales	-0-	-0-	-0-
Rental income	70,370	-0-	2,881,507
Net premium income	-0-	-0-	-0-
Gain on disposal of assets	-0-	-0-	-0-
Other	121	-0-	12,946
Total Operating Revenues	675,825	229,411	3,972,201
Operating expenses:			
Salaries and benefits	199,218	161,247	1,636,757
Operating	194,056	18,085	2,592,801
Claims expense	-0-	-0-	-0-
Materials or supplies used	-0-	-0-	8,291
Interest expense	-0-	-0-	231
Depreciation and amortization	77,944	-0-	13,960
Insurance premiums	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	268
Total Operating Expenses	471,218	179,332	4,252,308
Operating Income (Loss)	204,607	50,079	(280,107)
Nonoperating Revenues (Expenses):			
Receipts from state agencies	-0-	-0-	-0-
Payments to vendors	-0-	-0-	-0-
Operating transfers in	-0-	-0-	117,568
Operating transfers out	-0-	-0-	(13,147)
Total Nonoperating Revenues (Expenses)	-0-	-0-	104,421
Net Income (Loss)	204,607	50,079	(175,686)
Beginning fund equity	654,403	(6,509)	443,193
Adj to beg fund equity	-0-	-0-	-0-
Beginning Fund Equity as Adjusted	654,403	(6,509)	443,193
Residual equity transfers	-0-	-0-	-0-
Fund Equity - June 30	$ 859,010	$ 43,570	$ 267,507

Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust	General Services Operating	Personnel Operating
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	2,747,989	134,424	224,675	2,422,591
32,713	119,044	4,367	-0-	-0-	60
1,210,579	-0-	888,111	-0-	-0-	-0-
-0-	-0-	-0-	3,857,530	-0-	-0-
7,391	247	-0-	-0-	-0-	-0-
2,543	-0-	-0-	284,169	-0-	651
1,253,226	119,291	3,640,467	4,276,123	224,675	2,423,302
305,384	40,371	301,090	119,541	261,037	1,567,304
154,841	86,494	3,336,635	132,263	14,867	772,665
-0-	-0-	-0-	1,561,658	-0-	-0-
504,471	-0-	-0-	-0-	-0-	-0-
-0-	-0-	3,000	340	-0-	5,608
187,188	82,238	14,381	2,960	872	40,070
-0-	-0-	-0-	3,901,330	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,151,884	209,103	3,655,106	5,718,092	276,776	2,385,647
101,342	‹89,812›	‹14,639›	‹1,441,969›	‹52,101›	37,655
-0-	-0-	50,839	-0-	-0-	-0-
-0-	-0-	‹51,339›	-0-	-0-	-0-
-0-	-0-	8,086	145	62,061	-0-
‹15,515›	‹1,552›	‹1,552›	‹22,411›	-0-	-0-
‹15,515›	‹1,552›	6,034	‹22,266›	62,061	-0-
85,827	‹91,364›	‹8,605›	‹1,464,235›	9,960	37,655
923,581	1,927,424	492,984	2,699,075	11,965	43,321
142,443	-0-	73,270	-0-	-0-	1,451
1,066,024	1,927,424	566,254	2,699,075	11,965	44,772
-0-	-0-	-0-	-0-	-0-	-0-
$ 1,151,851	$ 1,836,060	$ 557,649	$ 1,234,840	$ 21,925	$ 82,427

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1986

	Purchasing	Informational Services	Informational Facility
Operating Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Charges for services	1,023,607	3,119,973	2,921,094
Sales	2,777,760	-0-	-0-
Rental income	47,144	-0-	-0-
Net premium income	-0-	-0-	-0-
Gain on disposal of assets	2,178	-0-	-0-
Other	-0-	68	16
Total Operating Revenues	3,850,689	3,120,041	2,921,110
Operating expenses:			
Salaries and benefits	824,643	1,486,041	842,926
Operating	348,783	1,473,572	796,741
Claims expense	-0-	-0-	-0-
Materials or supplies used	2,565,970	-0-	81,758
Interest expense	3,414	5,974	213,473
Depreciation and amortization	54,899	112,203	709,636
Insurance premiums	-0-	-0-	-0-
Loss on disposal of assets	-0-	88,484	138,323
Total Operating Expenses	3,797,709	3,166,274	2,782,857
Operating Income (Loss)	52,980	(46,233)	138,253
Nonoperating Revenues (Expenses):			
Receipts from state agencies	37,583,378	-0-	-0-
Payments to vendors	(37,583,378)	-0-	-0-
Operating transfers in	-0-	52,123	-0-
Operating transfers out	(10,605)	-0-	(52,123)
Total Nonoperating Revenues (Expenses)	(10,605)	52,123	(52,123)
Net Income (Loss)	42,375	5,890	86,130
Beginning fund equity	1,906,348	673,991	202,623
Adj to beg fund equity	(284,103)	(101,527)	(59,748)
Beginning Fund Equity as Adjusted	1,622,245	572,464	142,875
Residual equity transfers	-0-	-0-	-0-
Fund Equity - June 30	$ 1,664,620	$ 578,354	$ 229,005

State Printing	Retirement Administration	Total All Funds 1986	Total All Funds 1985
$ -0-	$ -0-	$ 490,813	$ 583,255
382,476	-0-	14,398,509	13,658,869
2,157,749	-0-	5,091,693	4,895,260
-0-	-0-	5,097,711	5,894,127
-0-	-0-	3,857,530	3,882,020
-0-	-0-	9,816	16,814
-0-	1,801,686	2,102,200	1,703,632
2,540,225	1,801,686	31,048,272	30,633,977
1,450,487	-0-	9,196,046	8,468,268
404,414	1,703,411	12,029,628	12,414,060
-0-	-0-	1,561,658	498,964
579,486	-0-	3,739,976	3,890,417
14,522	-0-	246,562	247,958
124,807	-0-	1,421,158	1,278,488
-0-	-0-	3,901,330	3,023,890
11,555	-0-	238,630	73,944
2,585,271	1,703,411	32,334,988	29,895,989
‹45,046›	98,275	‹1,286,716›	737,988
-0-	-0-	37,634,217	32,418,987
-0-	-0-	‹37,634,717›	‹32,795,841›
-0-	-0-	239,983	261,662
‹15,515›	-0-	‹132,420›	‹121,437›
‹15,515›	-0-	107,063	‹236,629›
‹60,561›	98,275	‹1,179,653›	501,359
873,702	35,216	10,881,317	12,763,661
-0-	-0-	‹228,214›	‹2,380,503›
873,702	35,216	10,653,103	10,383,158
-0-	-0-	-0-	‹9,500›
$ 813,141	$ 133,491	$ 9,473,450	$ 10,875,017

State of Nevada

Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1986

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating
Sources of cash			
From operations			
Operating income <loss>	$ 204,607	$ 50,079	$ <280,107>
Items not requiring <providing> cash			
Depreciation, amortization	77,944	-0-	13,960
Decrease (increase) in accounts receivable	<375>	-0-	<65>
Decrease (increase) in interfund receivables	46,584	18,492	68,501
Decrease (increase) in due from other governments	<250>	-0-	59,316
Decrease <increase> in inventory	-0-	-0-	-0-
Decrease (increase) in prepaid expenses	-0-	-0-	-0-
Increase (decrease) in accounts payable and accruals	17,201	<20,354>	<107,885>
Increase (decrease) in interfund payables	<24,848>	<590>	<16,598>
Increase (decrease) in due to other governments	-0-	-0-	9,698
Loss <gain> on sale of assets	-0-	-0-	268
Cash provided by operations	320,863	47,627	<252,912>
Nonoperating revenues (expenses)	-0-	-0-	104,421
Proceeds from sale of assets	-0-	-0-	57
Adj to beg fund equity	-0-	-0-	-0-
Increase in installment purchase oblig.	-0-	-0-	-0-
Increase in lease obligations	-0-	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	-0-
Other sources	-0-	-0-	-0-
Total sources of cash	320,863	47,627	<148,434>
Applications of cash			
Acquisition of property,plant,equipment	200,173	-0-	7,482
Purchase of other assets	1,261	-0-	-0-
Repayment to general fund	-0-	-0-	-0-
Decrease in installment obligations	-0-	-0-	-0-
Decrease in lease obligations	-0-	-0-	1,153
Residual equity transfers out	-0-	-0-	-0-
Total applications of cash	201,434	-0-	8,635
INCREASE <DECREASE> IN CASH	119,429	47,627	<157,069>
Cash at beginning of period	142,832	10,246	685,668
Cash at end of period	$ 262,261	$ 57,873	$ 528,599

Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust	General Services Operating	Personnel Operating
$ 101,342	$ ‹89,812›	$ ‹14,639›	$ ‹1,441,969›	$ ‹52,101›	$ 37,655
221,747	82,238	14,381	2,960	872	40,231
1,166	-0-	‹41,504›	9,580	-0-	‹70›
51,241	‹6,739›	421,939	‹52,777›	20,809	27,388
8,622	9,307	76,692	3,792	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	11,999	-0-	-0-	-0-
5,835	‹1,169›	‹464,650›	1,066,741	‹17,294›	‹22,522›
44,435	‹3,119›	‹100,398›	746,757	1,280	‹16,952›
-0-	-0-	-0-	‹505,269›	-0-	-0-
‹7,391›	‹247›	-0-	-0-	-0-	-0-
426,997	‹9,541›	‹96,180›	‹170,185›	‹46,434›	65,730
‹15,515›	‹1,552›	6,034	‹22,266›	62,061	-0-
38,065	247	-0-	-0-	-0-	-0-
142,443	-0-	73,270	-0-	-0-	1,451
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	56,055	-0-	-0-	163,203
2,623	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
594,613	‹10,846›	39,179	‹192,451›	15,627	230,384
572,116	53,624	70,699	552	-0-	193,890
3,203	-0-	-0-	-0-	-0-	-0-
-0-	2,616	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,634	-0-	-0-
-0-	-0-	4,322	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
575,319	56,240	75,021	3,186	-0-	193,890
19,294	‹67,086›	‹35,842›	‹195,637›	15,627	36,494
117,677	82,872	250,159	3,476,946	23,832	188,030
$ 136,971	$ 15,786	$ 214,317	$ 3,281,309	$ 39,459	$ 224,524

State of Nevada

Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1986

	Purchasing	Informational Services	Informational Facility
Sources of cash			
From operations			
Operating income <loss>	$ 52,980	$ <46,233>	$ 138,253
Items not requiring <providing> cash			
Depreciation, amortization	54,899	125,206	770,152
Decrease (increase) in accounts receivable	857	<1,925>	-0-
Decrease (increase) in interfund receivables	<969,797>	<3,417>	<83,015>
Decrease (increase) in due from other governments	1,334,500	28,306	54,203
Decrease <increase> in inventory	92,862	-0-	<6,180>
Decrease (increase) in prepaid expenses	<22,947>	-0-	<2,192>
Increase (decrease) in accounts payable and accruals	<19,951>	<82,381>	<20,927>
Increase (decrease) in interfund payables	<958>	10,541	<20,453>
Increase (decrease) in due to other governments	<1,129>	-0-	-0-
Loss <gain> on sale of assets	<2,178>	88,484	138,323
Cash provided by operations	519,138	118,581	968,164
Nonoperating revenues (expenses)	<10,605>	52,123	<52,123>
Proceeds from sale of assets	4,669	-0-	1,900
Adj to beg fund equity	<284,103>	<101,527>	<59,748>
Increase in installment purchase oblig.	-0-	20,418	346,065
Increase in lease obligations	6,595	-0-	312,069
Increase in other liabilities	-0-	-0-	5,112
Decrease in other assets	-0-	104,400	-0-
Other sources	4,200	-0-	-0-
Total sources of cash	239,894	193,995	1,521,439
Applications of cash			
Acquisition of property,plant,equipment	30,589	120,743	704,197
Purchase of other assets	-0-	-0-	110,625
Repayment to general fund	21,345	-0-	23,642
Decrease in installment obligations	-0-	25,314	207,215
Decrease in lease obligations	9,122	36,773	509,313
Residual equity transfers out	-0-	-0-	-0-
Total applications of cash	61,056	182,830	1,554,992
INCREASE <DECREASE> IN CASH	178,838	11,165	<33,553>
Cash at beginning of period	906,142	67,075	154,670
Cash at end of period	$ 1,084,980	$ 78,240	$ 121,117

State Printing	Retirement Administration	Total All Funds 1986	Total All Funds 1985
$ <45,046>	$ 98,275	$ <1,286,716>	$ 737,988
124,807	9,640	1,539,037	1,274,610
<67>	-0-	<32,403>	90,898
<102,125>	-0-	<562,916>	1,598,026
160,831	-0-	1,735,319	<1,695,573>
66,036	-0-	152,718	<128,269>
<63,400>	-0-	<76,540>	<29,670>
<66,907>	<21,788>	243,949	1,434,933
30,766	2,364	652,227	213,163
-0-	-0-	<496,700>	508,027
11,555	-0-	228,814	60,860
116,450	88,491	2,096,789	4,064,993
<15,515>	-0-	107,063	<236,629>
17,996	-0-	62,934	34,509
-0-	-0-	<228,214>	<2,380,503>
60,681	-0-	427,164	260,151
-0-	-0-	537,922	469,728
-0-	-0-	7,735	-0-
-0-	-0-	104,400	<29>
-0-	-0-	4,200	<29,429>
179,612	88,491	3,119,993	2,182,791
123,460	17,179	2,094,704	1,694,290
-0-	152,443	267,532	136,325
22,448	-0-	70,051	267,807
2,310	-0-	237,473	276,340
51,945	-0-	612,628	480,641
-0-	-0-	-0-	9,500
200,163	169,622	3,282,388	2,864,903
<20,551>	<81,131>	<162,395>	<682,112>
134,087	117,891	6,358,127	7,040,239
$ 113,536	$ 36,760	$ 6,195,732	$ 6,358,127

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Fiduciary Funds

Unemployment Compensation (NRS 612.585) Records the financial activity associated with paying unemployment compensation benefits.

Offenders Employment (NRS 209.215) Accounts for wages earned by offenders during incarceration. Withdrawals are used for personal needs of the offenders. Balances are remitted to offenders upon their release.

Care of Sites for Radioactive Waste Disposal (NRS 459.231) Accounts for monies received for the care of sites for the disposal of radioactive waste.

Interim Finance Contingency (NRS 353.266) Accounts for monies allocated from the Interim Finance Committee and expended for contingencies as recommended by the Board of Examiners.

Supplemental Fund - Indigents (NRS 428.305) To account for monies received and paid to counties associated with supplemental hospital care of indigents.

Reserve Statutory Contingency (NRS 353.264) Accounts for monies reserved for specific statutory contingencies, as administrated by the State Board of Examiners.

Human Resources Gift (NRS 232.355) Accounts for gifts and grants received by the Department of Human Resources except for those specifically accounted for in another fund.

Conservations and Natural Resources Gift (NRS 232.070) Accounts for all gifts and grants that the director of Conservation and Natural Resources is authorized to accept.

Equal Rights Commission Gift (NRS 233.155) Accounts for gifts or grants received by the Nevada Equal Rights Commission.

WICHE Student Loan (NRS 397.063) Accounts for loans and stipends to students for professional and graduate training where such education could not be provided by an institution within the state.

Escheated Estates (NRS 154.140) Accounts for assets that are held by the state in absence of legal heirs.

Emergency Fund (NRS 353.263) Accounts for monies used for emergencies as approved by the Board of Examiners.

Indian Commission Gift (NRS 233A.105) Accounts for gifts or grants received by the Nevada Indian Commission.

Education Gift (NRS 385.095) Accounts for gifts received by the State Board of Education.

Self-Insurance Trust (NRS 287.0435) Accounts for monies received and disbursed under a plan of self-insured group life, accident or health insurance for state employees.

State Library Gift (NRS 378.090) Accounts for gifts or grants to the State Library.

Hospital Care to Indigent Persons (NRS 428.175) Accounts for monies levied to care for hospital care to indigents resulting from motor vehicle accidents.

State Park Grant and Gift (NRS 407.075) Accounts for monies received as gifts for the purpose of acquisition, protection and development of state parks and monuments.

Historical Dedicated Trust (NRS 382.017) Accounts for donations, gifts and grants used to purchase historical artifacts, manuscripts, etc., in accordance with the restrictions specified by the donors.

Rural Rehabilitation Trust (NRS 561.405) Accounts for monies received from the defunct Nevada Rural Rehabilitation Corporation (held in trust by the federal government).

Insolvent Self Insured Employers (NRS 616.2925) To account for receipt and use of assessment against self insurers for the purpose of paying industrial insurance claims against insolvent self insured employers.

Child Welfare Trust (NRS 422.253) Accounts for survivor benefits payable to children receiving child welfare services.

Public Assistance Trust (NRS 422.253) Accounts for retirement or other benefits to any adjudicated incompetent adult receiving public assistance in a group nursing or care facility.

Special Silicosis (NRS 443.145) Accounts for monies reserved to pay for benefits to persons suffering from silicosis that are not entitled to receive benefits from the Silicosis and Disabled Pension Fund.

Revenue Sharing Trust (NRS 353.277) Accounts for monies received from the Federal Government under the "State and Local Fiscal Assistance Act."

Prisoner's Personal Property (NRS 209.241) Accounts for monies and valuables held in trust for prisoners pending their release.

Supplemental CCRT Reserve (NRS 354.5988) Accounts for "excess" monies received from the supplemental city-county relief tax. Monies are distributed to local government under certain conditions as enumerated in the statutes.

Subsequent Injury (NRS 616.4261) Accounts for compensation benefits to physically impaired employees who have a subsequent injury in the course of employment.

Uninsured Employers Claim (NRS 616.437) Accounts for monies received and disbursed for industrial injury claims of an employee of an uninsured employer.

Northern Nevada Children's Home - Henry Wood Christmas. This fund was established on behalf of the late Henry Wood to provide Christmas gifts to orphans.

Judicial College (NRS 1) To account for an appropriation of 2.5 million and interest income derived from investing the monies. Interest income (limited to $200,000) is to be used for the college operating expenses.

Permanent School (State Constitution, Article 11, Section 3) Accounts for the proceeds of certain public lands that are permanent assets of this fund. Interest on such proceeds is to be deposited into the Distributive School Fund.

Public Employees Retirement (NRS 286.220) Accounts for revenue and expenditures in accordance with the rules of the Public Employee's Retirement System.

Police/Firemen's Retirement (NRS 286.225) Accounts for revenues and expenditures relating to police and firemen's benefits.

Legislators' Retirement (NRS 218.2375) Accounts for revenues and expenditures in accordance with the rules of the legislator's retirement system.

Silicosis and Disabled Pension (NRS 617.323) Accounts for monies paid for disability or death resulting from the occupational disease, silicosis.

Distributive School (NRS 387.030) Accounts for monies to be apportioned to the school districts of the state, as prescribed by law.

Deferred Compensation (NRS 287.330) Accounts for the activity of the deferred compensation plan adopted under the provisions of Internal Revenue Service Code, Section 457, for State Employees.

Intergovernmental Trust (NRS 353.254) Accounts for receipts and disbursements made in behalf of local governments.

Department of Taxation Agency Fund for Bonds (NRS 360.271) Accounts for cash received in lieu of a surety bond related to licensing or compliance of tax regulations.

Motor Vehicle (NRS 482.180) Accounts for the deposits, transfers and distribution of Motor Vehicle Privilege Tax.

Restitution Trust (NRS 213.126) Accounts for monies received and disbursed as a requirement of a parolee making restitution.

Bonds of State Gaming Licensees (NRS 463.220) Accounts for faithful performance bonds related to the issuing of a gaming license.

Social Security Revolving (NRS 287.200) Accounts for payments to the Secretary of Treasury of contributions made pursuant to the Social Security Act and State Statutes.

Abandoned Property Trust (NRS 120A.370) Accounts for assets received from the depositor of unclaimed property - real estate, insurance, bank accounts, etc. Cash in excess of $100,500 at fiscal year-end is credited to the general fund.

Athletic Commission Trust (NRS 467.080) Accounts for monies held for contestants and others awaiting final disposition by the Athletic Commission.

Labor Commissioner's Fund for Bonds (NRS 611.070) Accounts for bonds or cash in lieu of a surety bond relating to the licensing of private employment agencies.

Local Government Pooled Investment (NRS 355.167) Accounts for receipts and disbursement of cash received from local governments to take advantage of a greater interest earnings through pooled investments.

Agency Fund for State Payroll (NRS 227.130) Accounts for payroll and payroll deductions such as, withholding of income tax, insurance deductions, credit union deductions, etc.

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State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Expendable Trust Funds		
	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal
ASSETS			
Cash and pooled investments	$ 188,069,623	$ 205,206	$ 1,843,186
Investments	-0-	-0-	-0-
Accounts receivable	12,474	-0-	6,252
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	6,585	11,750	60,245
Advance to other funds	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 188,088,682	$ 216,956	$ 1,909,683
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ -0-	$ -0-
Due to other governments	-0-	-0-	-0-
Accrued payroll	-0-	-0-	-0-
Interfund payables	-0-	17,489	6,500
Deferred revenue	-0-	-0-	39,769
Notes payable	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	-0-	190,457	-0-
Total Liabilities	-0-	207,946	46,269
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	188,088,682	9,010	1,863,414
Total Fund Balances	188,088,682	9,010	1,863,414
Total Liabilities and Fund Balances	$ 188,088,682	$ 216,956	$ 1,909,683

Expendable Trust Funds

Interim Finance Contingency	Supplemental Fund-Indigents	Reserve Statutory Contingency	Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift
$ 2,524,779	$ 358,297	$ 875,509	$ 316,689	$ 1,152,901	$ 303
-0-	-0-	-0-	13,990	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	17,358	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	244	1,428	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
603,561	25,243	2,414	56,600	38,108	-0-
35,000	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 3,163,340	$ 400,898	$ 878,167	$ 388,707	$ 1,191,009	$ 303
$ 4,378	$ -0-	$ 42	$ 58,257	$ 1,038	$ -0-
-0-	400,898	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
489,526	-0-	131,868	1,503	647	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	6,749	-0-	-0-	-0-
493,904	400,898	138,659	59,760	1,685	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
2,669,436	-0-	739,508	328,947	1,189,324	303
2,669,436	-0-	739,508	328,947	1,189,324	303
$ 3,163,340	$ 400,898	$ 878,167	$ 388,707	$ 1,191,009	$ 303

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Expendable Trust Funds		
	WICHE Student Loan	Escheated Estates	Emergency Fund
ASSETS			
Cash and pooled investments	$ 380,873	$ 547,085	$ 77,080
Investments	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	11,880	-0-	-0-
Other receivables	-0-	373	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	19,952	108,557
Advance to other funds	-0-	-0-	-0-
Notes receivable	2,036,742	-0-	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 2,429,495	$ 567,410	$ 185,637
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ -0-	$ -0-
Due to other governments	-0-	-0-	-0-
Accrued payroll	-0-	-0-	-0-
Interfund payables	27,370	19,952	40,000
Deferred revenue	2,979	-0-	-0-
Notes payable	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	23,578	547,458	-0-
Total Liabilities	53,927	567,410	40,000
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	2,003,222	-0-	-0-
Unreserved	372,346	-0-	145,637
Total Fund Balances	2,375,568	-0-	145,637
Total Liabilities and Fund Balances	$ 2,429,495	$ 567,410	$ 185,637

Expendable Trust Funds

Indian Commission Gift	Education Gift	Self Insurance Trust	State Library Gift	Hospital Care to Indigent Persons	State Park Grant and Gift
$ 34	$ 8,987	$ 8,508,312	$ 3,040	$ 804,733	$ 18,743
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	155	-0-	-0-	-0-
-0-	-0-	25,272	-0-	68,158	-0-
-0-	-0-	1,529,995	-0-	26,226	725
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 34	$ 8,987	$ 10,063,734	$ 3,040	$ 899,117	$ 19,468
$ -0-	$ 94	$ 4,220,746	$ -0-	$ 829,753	$ 147
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	3,657	1,146	169	26,015	2,946
-0-	-0-	8,664	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	3,751	4,230,556	169	855,768	3,093
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
34	5,236	5,833,178	2,871	43,349	16,375
34	5,236	5,833,178	2,871	43,349	16,375
$ 34	$ 8,987	$ 10,063,734	$ 3,040	$ 899,117	$ 19,468

State of Nevada

Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Expendable Trust Funds		
	Historical Dedicated Trust	Rural Rehabilitation Trust	Insolvent Self Insured Employers
ASSETS			
Cash and pooled investments	$ 476,070	$ 33,010	$ 364,041
Investments	-0-	-0-	1,054,628
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	2,069	-0-	-0-
Due from other governments	788	-0-	-0-
Interfund receivables	15,863	-0-	11,845
Advance to other funds	-0-	-0-	-0-
Notes receivable	-0-	148,225	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 494,790	$ 181,235	$ 1,430,514
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 8,178	$ 270	$ -0-
Due to other governments	-0-	-0-	-0-
Accrued payroll	-0-	-0-	-0-
Interfund payables	2,916	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	-0-	-0-	681,726
Total Liabilities	11,094	270	681,726
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	-0-	140,620	-0-
Unreserved	483,696	40,345	748,788
Total Fund Balances	483,696	180,965	748,788
Total Liabilities and Fund Balances	$ 494,790	$ 181,235	$ 1,430,514

Expendable Trust Funds

Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property	Supplemental CCRT Reserve
$ 161,104	$ 885	$ 42,744	$ 17,964	$ 214,386	$ 13,462,800
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
41,951	-0-	-0-	-0-	31,581	-0-
-0-	-0-	-0-	-0-	-0-	-0-
807	-0-	-0-	2,852	5,149	13,518,682
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 203,862	$ 885	$ 42,744	$ 20,816	$ 251,116	$ 26,981,482
$ 777	$ -0-	$ 33	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	159,660
-0-	-0-	-0-	-0-	-0-	-0-
46,920	885	-0-	-0-	8,430	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
80,501	-0-	-0-	-0-	193,257	-0-
128,198	885	33	-0-	201,687	159,660
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	10,000,000
75,664	-0-	42,711	20,816	49,429	16,821,822
75,664	-0-	42,711	20,816	49,429	26,821,822
$ 203,862	$ 885	$ 42,744	$ 20,816	$ 251,116	$ 26,981,482

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Expendable Trusts		
	Subsequent Injury	Uninsured Employers Claim	N NV Child Home Henry Wood Christmas
ASSETS			
Cash and pooled investments	$ 185,197	$ 243,292	$ 53,459
Investments	-0-	-0-	-0-
Accounts receivable	-0-	200	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	286
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	7,127	7,776	-0-
Advance to other funds	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 192,324	$ 251,268	$ 53,745
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 23,040	$ 188,540	$ -0-
Due to other governments	-0-	-0-	-0-
Accrued payroll	-0-	-0-	-0-
Interfund payables	-0-	-0-	-0-
Deferred revenue	4,338	1,543	-0-
Notes payable	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Total Liabilities	27,378	190,083	-0-
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	-0-	-0-	30,000
Unreserved	164,946	61,185	23,745
Total Fund Balances	164,946	61,185	53,745
Total Liabilities and Fund Balances	$ 192,324	$ 251,268	$ 53,745

Non-Expendable Trusts		Pension Trusts			
Judicial College	Permanent School	Public Employees' Retirement	Police/ Firemen's Retirement	Legislator's Retirement System	Silicosis and Disabled Pension
$ 2,500,000	$ 5,886,446	$ 625,206	$ -0-	$ 19,485	$ 5,572,514
-0-	20,292,410	1,841,371,082	-0-	1,269,675	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	624,096	13,087,483	-0-	38,345	-0-
-0-	4,508	9,008,232	-0-	-0-	-0-
-0-	579,514	-0-	-0-	-0-	-0-
34,167	227,203	2,820,850	279,513,013	-0-	183,883
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,591	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	6,549	-0-
-0-	-0-	-0-	-0-	(4,584)	-0-
-0-	-0-	239,241	-0-	-0-	-0-
$ 2,534,167	$ 27,616,768	$1,867,152,094	$ 279,513,013	$ 1,329,470	$ 5,756,397
$ -0-	$ -0-	$ 1,332,857	$ -0-	$ 370	$ -0-
34,167	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	685,293	279,656,914	-0-	-0-	34,846
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	188,442	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	727,312	301,702	-0-	-0-	-0-
34,167	1,412,605	281,479,915	-0-	370	34,846
-0-	-0-	-0-	-0-	-0-	-0-
2,500,000	26,204,163	1,585,672,179	279,513,013	1,329,100	-0-
-0-	-0-	-0-	-0-	-0-	5,721,551
2,500,000	26,204,163	1,585,672,179	279,513,013	1,329,100	5,721,551
$ 2,534,167	$ 27,616,768	$1,867,152,094	$ 279,513,013	$ 1,329,470	$ 5,756,397

State of Nevada

Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Agency Funds		
	Distributive School	Deferred Compensation	Intergovernment Trust
ASSETS			
Cash and pooled investments	$ 22,119,662	$ -0-	$ 1,956,046
Investments	-0-	12,291,249	-0-
Accounts receivable	-0-	-0-	-0-
Taxes receivable	81,723	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	61,859
Interfund receivables	1,406,826	162,210	15,153,159
Advance to other funds	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 23,608,211	$ 12,453,459	$ 17,171,064
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ -0-	$ -0-
Due to other governments	3,833,543	-0-	16,529,615
Accrued payroll	-0-	-0-	-0-
Interfund payables	19,766,351	-0-	626,572
Deferred revenue	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Other liabilities	8,317	12,453,459	14,877
Total Liabilities	23,608,211	12,453,459	17,171,064
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-
Total Fund Balances	-0-	-0-	-0-
Total Liabilities and Fund Balances	$ 23,608,211	$ 12,453,459	$ 17,171,064

Agency Funds

Dept. of Taxation Agency Fund for Bonds	Motor Vehicle	Restitution Trust	Bonds of State Gaming Licensees	Social Security Revolving	Abandoned Property Trust
$ 3,481,514	$ 9,150,641	$ 468,602	$ 2,700	$ 52,890	$ 2,015,683
-0-	-0-	-0-	-0-	-0-	-0-
-0-	185,756	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	157,136	-0-	-0-	-0-	19,591
-0-	-0-	-0-	-0-	-0-	-0-
87,306	467	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	253,188
$ 3,568,820	$ 9,494,000	$ 468,602	$ 2,700	$ 52,890	$ 2,288,462
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	3,326,291	-0-	-0-	52,890	-0-
-0-	-0-	-0-	-0-	-0-	-0-
12,919	4,867,771	173	-0-	-0-	1,843,034
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,551,422	1,276,624	-0-	2,700	-0-	-0-
4,479	23,314	468,429	-0-	-0-	445,428
3,568,820	9,494,000	468,602	2,700	52,890	2,288,462
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 3,568,820	$ 9,494,000	$ 468,602	$ 2,700	$ 52,890	$ 2,288,462

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1986

	Agency Funds		
	Athletic Commission Trust	Labor Commissioner's Fund for Bonds	Local Gov't Pooled Investment
ASSETS			
Cash and pooled investments	$ 70,150	$ 5,000	$ 149,909,489
Investments	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-
Advance to other funds	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-
Land	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 70,150	$ 5,000	$ 149,909,489
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ -0-	$ -0-
Due to other governments	-0-	-0-	149,209,489
Accrued payroll	-0-	-0-	-0-
Interfund payables	-0-	-0-	700,000
Deferred revenue	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-
Deposits	70,150	5,000	-0-
Other liabilities	-0-	-0-	-0-
Total Liabilities	70,150	5,000	149,909,489
Fund Balances:			
Reserved:			
Encumbrances and contracts	-0-	-0-	-0-
Other	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-
Total Fund Balances	-0-	-0-	-0-
Total Liabilities and Fund Balances	$ 70,150	$ 5,000	$ 149,909,489

Agency Funds	Total all Funds	
Agency Fund for State Payroll	1986	1985
$ 3,100,409	$ 427,886,769	$ 240,030,133
-0-	1,876,293,034	1,496,035,971
-0-	204,682	207,917
-0-	99,081	285,978
-0-	13,762,090	45,898,519
1,262	9,268,530	9,620,233
-0-	735,591	682,470
3,462	315,652,608	273,983,406
-0-	35,000	-0-
-0-	2,184,967	2,049,505
-0-	2,591	2,591
-0-	6,549	6,549
-0-	‹4,584›	‹3,929›
-0-	492,429	241,360
$ 3,105,133	$2,646,619,337	$2,069,040,703
$ -0-	$ 6,668,520	$ 1,425,253
-0-	173,546,553	40,841,433
337,125	337,125	-0-
2,758,582	311,780,394	260,454,791
-0-	57,293	44,769
-0-	188,442	214,384
-0-	4,905,896	4,263,535
9,426	16,180,469	20,150,284
3,105,133	513,664,692	327,394,449
-0-	-0-	2,519
-0-	1,907,392,297	1,560,257,630
-0-	225,562,348	181,386,105
-0-	2,132,954,645	1,741,646,254
$ 3,105,133	$2,646,619,337	$2,069,040,703

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal
Revenues:			
Federal	$ 1,196,333	$ -0-	$ -0-
Taxes	90,229,692	-0-	-0-
Licenses, fees and permits	-0-	-0-	150,865
Sales	-0-	-0-	-0-
Charges for services	-0-	-0-	37,010
Interest	17,914,929	21,855	148,207
Net premium income	-0-	-0-	-0-
Donations	-0-	-0-	-0-
Fines	-0-	-0-	22,000
Other	-0-	-0-	-0-
Total Revenues	109,340,954	21,855	358,082
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	78,024,187	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Expenditures	78,024,187	-0-	-0-
Excess of Revenues over <under> Expenditures	31,316,767	21,855	358,082
Other Financing Sources <Uses>:			
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	<17,029>	<51,500>
Total Other Financing Sources <Uses>	-0-	<17,029>	<51,500>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	31,316,767	4,826	306,582
Beginning fund balances	156,771,915	-0-	1,556,832
Adj to beginning fund balances	-0-	4,184	-0-
Beginning Fund Balances as Adjusted	156,771,915	4,184	1,556,832
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 188,088,682	$ 9,010	$ 1,863,414

Interim Finance Contingency	Supplemental Fund-Indigents	Reserve Statutory Contingency	Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	400,898	-0-	599,070	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	8,244	92,898	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	44,939	2	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	335	510	-0-	-0-
-0-	400,898	335	652,763	92,900	-0-
42,968	-0-	195,162	-0-	-0-	40
-0-	400,898	-0-	683,486	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	25,241	-0-
-0-	-0-	-0-	-0-	-0-	-0-
42,968	400,898	195,162	683,486	25,241	40
‹42,968›	-0-	‹194,827›	‹30,723›	67,659	‹40›
235,221	-0-	898,000	6,339	-0-	-0-
‹3,693,771›	-0-	‹688,867›	-0-	-0-	-0-
‹3,458,550›	-0-	209,133	6,339	-0-	-0-
‹3,501,518›	-0-	14,306	‹24,384›	67,659	‹40›
6,088,058	-0-	725,202	353,331	1,121,665	343
82,896	-0-	-0-	-0-	-0-	-0-
6,170,954	-0-	725,202	353,331	1,121,665	343
-0-	-0-	-0-	-0-	-0-	-0-
$ 2,669,436	$ -0-	$ 739,508	$ 328,947	$ 1,189,324	$ 303

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	WICHE Student Loan	Escheated Estates	Emergency Fund
Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-
Sales	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-
Interest	32,362	50,202	-0-
Net premium income	-0-	-0-	-0-
Donations	-0-	-0-	-0-
Fines	-0-	-0-	-0-
Other	15,610	107,756	8,025
Total Revenues	47,972	157,958	8,025
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	734,843	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Expenditures	734,843	-0-	-0-
Excess of Revenues over ‹under› Expenditures	‹686,871›	157,958	8,025
Other Financing Sources ‹Uses›:			
Operating transfers in	734,843	-0-	132,913
Operating transfers out	-0-	‹157,958›	‹73,607›
Total Other Financing Sources ‹Uses›	734,843	‹157,958›	59,306
Excess of Revenues and Other Sources over ‹under› Expenditures and Other Uses	47,972	-0-	67,331
Beginning fund balances	2,327,596	-0-	78,306
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	2,327,596	-0-	78,306
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 2,375,568	$ -0-	$ 145,637

Indian Commission Gift	Education Gift	Self Insurance Trust	State Library Gift	Hospital Care to Indigent Persons	State Park Grant and Gift
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	957,161	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	741,498	-0-	62,140	2,013
-0-	-0-	22,572,632	-0-	-0-	-0-
-0-	7,500	-0-	2,509	-0-	704
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	30,000	-0-	142,503	-0-
-0-	7,500	23,344,130	2,509	1,161,804	2,717
-0-	-0-	-0-	192	-0-	-0-
-0-	-0-	20,754,746	-0-	1,117,683	-0-
-0-	6,446	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	61,490
-0-	-0-	-0-	-0-	-0-	-0-
-0-	6,446	20,754,746	192	1,117,683	61,490
-0-	1,054	2,589,384	2,317	44,121	‹58,773›
-0-	-0-	627	-0-	-0-	-0-
-0-	-0-	-0-	-0-	‹772›	-0-
-0-	-0-	627	-0-	‹772›	-0-
-0-	1,054	2,590,011	2,317	43,349	‹58,773›
34	4,182	9,307,369	554	714,790	75,148
-0-	-0-	‹6,064,202›	-0-	‹714,790›	-0-
34	4,182	3,243,167	554	-0-	75,148
-0-	-0-	-0-	-0-	-0-	-0-
$ 34	$ 5,236	$ 5,833,178	$ 2,871	$ 43,349	$ 16,375

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	Historical Dedicated Trust	Rural Rehabilitation Trust	Insolvent Self Insured Employers
Revenues:			
Federal	$ 29,463	$ -0-	$ -0-
Taxes	-0-	-0-	322,289
Licenses, fees and permits	-0-	-0-	-0-
Sales	44,851	-0-	-0-
Charges for services	-0-	-0-	-0-
Interest	49,758	9,217	28,870
Net premium income	-0-	-0-	-0-
Donations	4,502	-0-	-0-
Fines	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Revenues	128,574	9,217	351,159
Expenditures:			
General government	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-
Education and support services	122,899	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Recreation and resource development	-0-	467	-0-
Other	-0-	-0-	-0-
Total Expenditures	122,899	467	-0-
Excess of Revenues over <under> Expenditures	5,675	8,750	351,159
Other Financing Sources <Uses>:			
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	5,675	8,750	351,159
Beginning fund balances	478,021	172,215	-0-
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	478,021	172,215	-0-
Residual equity transfers	-0-	-0-	397,629
Fund Balances - June 30	$ 483,696	$ 180,965	$ 748,788

Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property	Supplemental CCRT Reserve
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	14,001,503
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	8,941	12,832	1,268,495
-0-	-0-	-0-	-0-	-0-	-0-
-0-	12,192	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
444,800	-0-	-0-	-0-	-0-	-0-
444,800	12,192	-0-	8,941	12,832	15,269,998
-0-	-0-	-0-	22	-0-	1,904,965
473,623	289	18,793	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
473,623	289	18,793	22	-0-	1,904,965
‹28,823›	11,903	‹18,793›	8,919	12,832	13,365,033
-0-	-0-	-0-	-0-	-0-	-0-
-0-	‹11,903›	-0-	-0-	-0-	-0-
-0-	‹11,903›	-0-	-0-	-0-	-0-
‹28,823›	-0-	‹18,793›	8,919	12,832	13,365,033
104,487	-0-	61,504	11,897	36,597	13,456,789
-0-	-0-	-0-	-0-	-0-	-0-
104,487	-0-	61,504	11,897	36,597	13,456,789
-0-	-0-	-0-	-0-	-0-	-0-
$ 75,664	$ -0-	$ 42,711	$ 20,816	$ 49,429	$ 26,821,822

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	Subsequent Injury	Uninsured Employers Claim
Revenues:		
Federal	$ -0-	$ -0-
Taxes	199,792	159,833
Licenses, fees and permits	-0-	-0-
Sales	-0-	-0-
Charges for services	-0-	-0-
Interest	14,917	16,399
Net premium income	-0-	-0-
Donations	-0-	-0-
Fines	-0-	-0-
Other	-0-	24,681
Total Revenues	214,709	200,913
Expenditures:		
General government	-0-	-0-
Health and social services	131,677	278,204
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Recreation and resource development	-0-	-0-
Other	-0-	-0-
Total Expenditures	131,677	278,204
Excess of Revenues over <under> Expenditures	83,032	<77,291>
Other Financing Sources <Uses>:		
Operating transfers in	-0-	-0-
Operating transfers out	<78,909>	-0-
Total Other Financing Sources <Uses>	<78,909>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	4,123	<77,291>
Beginning fund balances	160,823	138,476
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	160,823	138,476
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 164,946	$ 61,185

Total All Funds

1986	1985
$ 1,225,796	$ 8,016,749
106,870,238	103,440,124
150,865	209,398
44,851	32,225
37,010	-0-
20,483,777	15,451,498
22,572,632	24,234,167
72,348	552,119
22,000	-0-
774,220	13,176,175
152,253,737	165,112,455
2,143,349	9,870,219
101,883,586	103,911,536
864,188	907,192
-0-	72,104
87,198	15,143
-0-	-0-
104,978,321	114,776,194
47,275,416	50,336,261
2,007,943	6,446,520
‹4,774,316›	‹3,349,404›
‹2,766,373›	3,097,116
44,509,043	53,433,377
193,746,134	140,138,627
‹6,691,912›	174,130
187,054,222	140,312,757
397,629	-0-
$ 231,960,894	$ 193,746,134

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School
Operating Revenues:			
Interest	$ 6,955	$ 200,000	$ 2,877,365
Fines	-0-	-0-	1,676,989
Other	-0-	-0-	76,469
Total Operating Revenues	6,955	200,000	4,630,823
Operating Expenses:			
Education and support services	-0-	-0-	2,891,114
Law, justice and public safety	-0-	200,000	-0-
Other	-0-	-0-	-0-
Total Operating Expenses	-0-	200,000	2,891,114
Operating Income <Loss>	6,955	-0-	1,739,709
Nonoperating Revenues <Expenses>:			
Operating transfers in	-0-	-0-	157,958
Operating transfers out	<6,341>	-0-	-0-
Total Nonoperating Revenues <Expenses>	<6,341>	-0-	157,958
Net Income <Loss>	614	-0-	1,897,667
Beginning fund balances	53,131	2,500,000	24,306,496
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	53,131	2,500,000	24,306,496
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$ 53,745	$ 2,500,000	$ 26,204,163

Exhibit H-3
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Total All Funds

1986	1985
$ 3,084,320	$ 2,500,925
1,676,989	1,349,570
76,469	327,281
4,837,778	4,177,776
2,891,114	2,477,841
200,000	22,745
-0-	1,410
3,091,114	2,501,996
1,746,664	1,675,780
157,958	65,515
(6,341)	-0-
151,617	65,515
1,898,281	1,741,295
26,859,627	22,421,591
-0-	196,741
26,859,627	22,618,332
-0-	2,500,000
$ 28,757,908	$ 26,859,627

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1986

	Public Employees' Retirement	Police/ Firemen's Retirement	Legislator's Retirement System
Operating Revenues:			
Interest	$ 102,820,125	$ 17,304,218	$ 128,538
Investment gain <loss>	146,607,149	24,674,716	<14,683>
Retirement contributions	135,590,419	25,209,767	211,621
Other	591,122	68,018	-0-
Total Operating Revenues	385,608,815	67,256,719	325,476
Operating Expenses:			
Benefit payments	67,464,498	10,766,854	185,463
Investment expense	3,988,779	671,554	-0-
Refunds	15,916,901	1,035,122	-0-
Administrative expense	1,847,390	132,514	6,473
Total Operating Expenses	89,217,568	12,606,044	191,936
Operating Income <Loss>	296,391,247	54,650,675	133,540
Nonoperating Revenues <Expenses>:			
Operating transfers in	-0-	492,157	-0-
Operating transfers out	<492,157>	-0-	-0-
Total Nonoperating Revenues <Expenses>	<492,157>	492,157	-0-
Net Income <Loss>	295,899,090	55,142,832	133,540
Beginning fund balances	1,289,773,089	224,370,181	1,195,560
Adj to beginning fund balances	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	1,289,773,089	224,370,181	1,195,560
Residual equity transfers	-0-	-0-	-0-
Fund Balances - June 30	$1,585,672,179	$ 279,513,013	$ 1,329,100

Silicosis and Disabled Pension	Total All Funds 1986	Total All Funds 1985
$ 450,764	$ 120,703,645	$ 116,607,720
-0-	171,267,182	‹71,825,743›
-0-	161,011,807	139,400,522
-0-	659,140	559,711
450,764	453,641,774	184,742,210
430,876	78,847,691	67,996,526
-0-	4,660,333	2,776,058
-0-	16,952,023	9,527,589
-0-	1,986,377	1,496,799
430,876	102,446,424	81,796,972
19,888	351,195,350	102,945,238
-0-	492,157	226,725
-0-	‹492,157›	‹226,725›
-0-	-0-	-0-
19,888	351,195,350	102,945,238
5,701,663	1,521,040,493	1,417,983,152
-0-	-0-	112,103
5,701,663	1,521,040,493	1,418,095,255
-0-	-0-	-0-
$ 5,721,551	$1,872,235,843	$1,521,040,493

State of Nevada

Combining Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1986

	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School
Sources of cash			
From operations			
Operating income <loss>	$ 6,955	$ -0-	$ 1,739,709
Items not requiring <providing> cash			
Decrease <increase> in accrued interest and receivables	<286>	-0-	265,789
Decrease (increase) in interfund receivables	347	2,488,578	81,342
Decrease (increase) in due from other governments	-0-	-0-	28,196
Increase (decrease) in interfund payables	-0-	-0-	307,968
Increase (decrease) in due to other governments	-0-	11,422	-0-
Other	-0-	-0-	<237,711>
Cash provided by operations	7,016	2,500,000	2,185,293
Nonoperating revenues (expenses)	<6,341>	-0-	157,958
Residual equity transfers in	-0-	-0-	-0-
Note principal collections	-0-	-0-	200
Sale of investments	-0-	-0-	-0-
Adj to beginning fund balances	-0-	-0-	-0-
Matured investments and amortizations	-0-	-0-	23,594
Total sources of cash	675	2,500,000	2,367,045
Applications of cash			
Purchase of investments	-0-	-0-	-0-
Total applications of cash	-0-	-0-	-0-
INCREASE <DECREASE> IN CASH	675	2,500,000	2,367,045
Cash at beginning of period	52,784	-0-	3,519,401
Cash at end of period	$ 53,459	$ 2,500,000	$ 5,886,446

Exhibit H-5
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Total All Funds	
1986	1985
$ 1,746,664	$ 1,675,780
265,503	‹776,008›
2,570,267	‹2,038,014›
28,196	‹181,469›
307,968	-0-
11,422	‹85,986›
‹237,711›	853,112
4,692,309	‹552,585›
151,617	65,515
-0-	2,500,000
200	80
-0-	18,500
-0-	196,741
23,594	-0-
4,867,720	2,228,251
-0-	15,005,690
-0-	15,005,690
4,867,720	‹12,777,439›
3,572,185	16,349,624
$ 8,439,905	$ 3,572,185

Silicosis and Disabled Pension	Total All Funds 1986	Total All Funds 1985
$ 19,888	$ 351,195,350	$ 102,945,238
-0-	2,060,702	‹2,381,976›
-0-	26,175,687	-0-
-0-	398,171	‹103,118›
66,583	‹57,897,099›	‹17,386,592›
-0-	‹121,123›	-0-
-0-	309,663	135,943
34,846	55,321,579	17,386,592
-0-	‹147,541,207›	60,161,163
-0-	‹23,725,975›	11,664,580
121,317	206,175,748	172,421,830
-0-	-0-	-0-
-0-	6,138,590,148	3,322,593,482
-0-	-0-	6,029,353
‹38,086›	‹38,086›	1,544,423
-0-	-0-	112,103
83,231	6,344,727,810	3,502,701,191
-0-	6,345,795,588	3,501,753,589
-0-	25,942	25,790
-0-	44,831	-0-
-0-	65,829	-0-
-0-	6,345,932,190	3,501,779,379
83,231	‹1,204,380›	921,812
5,489,283	7,421,585	6,499,773
$ 5,572,514	$ 6,217,205	$ 7,421,585

State of Nevada

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1986

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1986
DISTRIBUTIVE SCHOOL				
ASSETS				
Cash	$ 30,010,667	$ 223,466,855	$ 231,357,860	$ 22,119,662
Taxes receivable	278,060	1,210,674	1,407,011	81,723
Interfund receivables	1,327,198	1,406,826	1,327,198	1,406,826
Total Assets	$ 31,615,925	$ 226,084,355	$ 234,092,069	$ 23,608,211
LIABILITIES				
Due to other governments	$ 14,305,005	$ 203,427,951	$ 213,899,413	$ 3,833,543
Interfund payables	17,310,920	38,666,520	36,211,089	19,766,351
Other liabilities	-0-	8,317	-0-	8,317
Total Liabilities	$ 31,615,925	$ 242,102,788	$ 250,110,502	$ 23,608,211
DEFERRED COMPENSATION				
ASSETS				
Investments	$ 9,094,210	$ 4,013,290	$ 816,251	$ 12,291,249
Interfund receivables	155,533	162,210	155,533	162,210
Total Assets	$ 9,249,743	$ 4,175,500	$ 971,784	$ 12,453,459
LIABILITIES				
Other liabilities	$ 9,249,743	$ 4,175,500	$ 971,784	$ 12,453,459
INTERGOVERNMENTAL TRUST				
ASSETS				
Cash	$ 2,033,862	$ 342,778,250	$ 342,856,066	$ 1,956,046
Taxes receivable	7,918	-0-	7,918	-0-
Due from other governments	74,760	61,859	74,760	61,859
Interfund receivables	26,785,270	15,154,416	26,786,527	15,153,159
Total Assets	$ 28,901,810	$ 357,994,525	$ 369,725,271	$ 17,171,064
LIABILITIES				
Due to other governments	$ 15,529,131	$ 339,812,866	$ 338,812,382	$ 16,529,615
Interfund payables	13,367,614	7,284,764	20,025,806	626,572
Other liabilities	5,065	9,812	-0-	14,877
Total Liabilities	$ 28,901,810	$ 347,107,442	$ 358,838,188	$ 17,171,064

State of Nevada

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1986

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1986
DEPT. OF TAX AGENCY FUND FOR BONDS				
ASSETS				
Cash	$ 3,015,626	$ 1,191,141	$ 725,253	$ 3,481,514
Interfund receivables	90,937	87,306	90,937	87,306
Total Assets	$ 3,106,563	$ 1,278,447	$ 816,190	$ 3,568,820
LIABILITIES				
Interfund payables	$ -0-	$ 12,919	$ -0-	$ 12,919
Deposits	3,106,563	1,295,980	851,121	3,551,422
Other liabilities	-0-	4,479	-0-	4,479
Total Liabilities	$ 3,106,563	$ 1,313,378	$ 851,121	$ 3,568,820
MOTOR VEHICLE				
ASSETS				
Cash	$ 7,576,233	$ 107,409,199	$ 105,834,791	$ 9,150,641
Accounts Receivable	79,105	528,140	421,489	185,756
Other receivables	107,747	157,136	107,747	157,136
Interfund receivables	1,100	467	1,100	467
Total Assets	$ 7,764,185	$ 108,094,942	$ 106,365,127	$ 9,494,000
LIABILITIES				
Due to other governments	$ 3,110,842	$ 34,745,130	$ 34,529,681	$ 3,326,291
Interfund payables	3,517,964	72,017,053	70,667,246	4,867,771
Deposits	1,110,022	337,353	170,751	1,276,624
Other liabilities	25,357	1,010,917	1,012,960	23,314
Total Liabilities	$ 7,764,185	$ 108,110,453	$ 106,380,638	$ 9,494,000
RESTITUTION TRUST				
ASSETS				
Cash	$ 308,883	$ 278,989	$ 119,270	$ 468,602
Total Assets	$ 308,883	$ 278,989	$ 119,270	$ 468,602
LIABILITIES				
Interfund payables	$ 6,974	$ 173	$ 6,974	$ 173
Other liabilities	301,909	210,305	43,785	468,429
Total Liabilities	$ 308,883	$ 210,478	$ 50,759	$ 468,602

State of Nevada

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1986

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1986
BONDS OF STATE GAMING LICENSEES				
ASSETS				
Cash	$ 1,500	$ 9,800	$ 8,600	$ 2,700
LIABILITIES				
Deposits	$ 1,500	$ 9,800	$ 8,600	$ 2,700
SOCIAL SECURITY REVOLVING				
ASSETS				
Cash	$ 47,490	$ 3,389,236	$ 3,383,836	$ 52,890
LIABILITIES				
Due to other government	$ 47,490	$ 3,389,236	$ 3,383,836	$ 52,890
ABANDONED PROPERTY TRUST				
ASSETS				
Cash	$ 1,019,006	$ 2,352,024	$ 1,355,347	$ 2,015,683
Other receivables	-0-	19,591	-0-	19,591
Other assets	46,950	253,188	46,950	253,188
Total Assets	$ 1,065,956	$ 2,624,803	$ 1,402,297	$ 2,288,462
LIABILITIES				
Interfund payables	$ 918,196	$ 1,843,034	$ 918,196	$ 1,843,034
Other liabilities	147,760	3,583,850	3,286,182	445,428
Total Liabilities	$ 1,065,956	$ 5,426,884	$ 4,204,378	$ 2,288,462
ATHLETIC COMMISSION TRUST				
ASSETS				
Cash	$ 41,450	$ 30,500	$ 1,800	$ 70,150
LIABILITIES				
Deposits	$ 41,450	$ 30,500	$ 1,800	$ 70,150
LABOR COMMISSIONER'S FUND FOR BONDS				
ASSETS				
Cash	$ 4,000	$ 4,000	$ 3,000	$ 5,000
LIABILITIES				
Deposits	$ 4,000	$ 4,000	$ 3,000	$ 5,000

State of Nevada

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1986

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1986
LOCAL GOVERNMENT POOLED INVESTMENT				
ASSETS				
Cash	$ 7,562,115	$ 294,571,406	$ 152,224,032	$ 149,909,489
Accrued interest	259,105	-0-	259,105	-0-
Total Assets	$ 7,821,220	$ 294,571,406	$ 152,483,137	$ 149,909,489
LIABILITIES				
Due to other governments	$ 7,821,220	$ 294,571,406	$ 153,183,137	$ 149,209,489
Interfund payables	-0-	700,000	-0-	700,000
Total Liabilities	$ 7,821,220	$ 295,271,406	$ 153,183,137	$ 149,909,489
AGENCY FUND FOR STATE PAYROLL				
ASSETS				
Cash	$ 1,827,215	$ 208,805,783	$ 207,532,589	$ 3,100,409
Other receivables	1,789	22,645	23,172	1,262
Interfund receivables	7,481	212,924,812	212,928,831	3,462
Total Assets	$ 1,836,485	$ 421,753,240	$ 420,484,592	$ 3,105,133
LIABILITIES				
Accrued payroll	$ 49,611	$ 88,403,030	$ 88,115,516	$ 337,125
Interfund payables	1,772,978	43,135,824	42,150,220	2,758,582
Other liabilities	13,896	82,726,965	82,731,435	9,426
Total Liabilities	$ 1,836,485	$ 214,265,819	$ 212,997,171	$ 3,105,133
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	$ 53,448,047	$ 1,184,287,183	$ 1,045,402,444	$ 192,332,786
Accounts receivable	79,105	528,140	421,489	185,756
Taxes receivable	285,978	1,210,674	1,414,929	81,723
Interfund receivables	28,626,624	229,736,037	241,549,231	16,813,430
Due from other governments	74,760	61,859	74,760	61,859
Other receivables	109,536	199,372	130,919	177,989
Investments	9,094,210	4,013,290	816,251	12,291,249
Other assets	46,950	253,188	46,950	253,188
Total Assets	$ 91,765,210	$ 1,420,289,743	$ 1,289,856,973	$ 222,197,980
LIABILITIES				
Accrued payroll	$ 49,611	$ 88,403,030	$ 88,115,516	$ 337,125
Interfund payables	36,894,646	163,660,287	169,979,531	30,575,402
Due to other governments	40,813,688	875,946,589	743,808,449	172,951,828
Deposits	4,263,535	1,677,633	1,035,272	4,905,896
Other liabilities	9,743,730	91,730,145	88,046,146	13,427,729
Total Liabilities	$ 91,765,210	$ 1,221,417,684	$ 1,090,984,914	$ 222,197,980

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University System Funds

Current Operating Funds Account for transactions which are expended in performing the primary and support objectives of the University of Nevada System, i.e., instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships and auxiliary activities.

The Unrestricted Funds are used to account for transactions related to the System's state-appropriated budget as approved by the Board of Regents of the University of Nevada System and for transactions related to the System's summer sessions program, the recovery of indirect costs of sponsored research programs, and the use of unrestricted gifts and grants.

The Restricted Funds are used to account for current resources expended for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

The Auxiliary Enterprise Funds are used to account for transactions of substantially self-supporting activities that primarily perform a service to students, faculty and staff. The general public may incidentally be serviced by some auxiliary enterprises. Auxiliary enterprises include, but are not limited to, student housing, bookstores, food service, and special events centers.

Nonoperating Funds

The Student Loan Funds, primarily financed by the federal government, are used to account for loans to students.

The Endowment Funds are subject to the restrictions of donor gift instruments requiring that the principal be invested in perpetuity and that only the income be utilized.

The Plant Funds are used to account for the transactions relating to investment in University of Nevada System properties. They include (1) Unexpended Plant Funds, (2) Retirement of Indebtedness Funds, and (3) Investment in Plant Funds. The Unexpended Plant Fund is comprised of amounts which have been appropriated or designated for land, improvements, buildings and equipment. Retirement of Indebtedness Fund includes bond sinking funds to provide for payment of principal, interest, building maintenance and equipment repair and replacement reserves, primarily pursuant to terms of bond indentures. Investment in Plant Fund represents the excess of the accumulated cost of Physical properties over related liabilities

The Agency Funds are used to account for assets held by the various university divisions as custodian or fiscal agent for others.

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State of Nevada

Combining Balance Sheet
All University System Funds
June 30, 1986

	General Operating Unrestricted	General Operating Restricted	Auxiliary Enterprises
ASSETS			
Cash and pooled investments	$ 17,279,644	$ 6,563,805	$ 3,888,614
Investments	-0-	1,617,369	-0-
Accounts receivable	2,791,467	2,516,361	107,211
Accrued interest and dividends	4,784,705	10,373	13,637
Interfund receivables	4,612,041	1,685,029	773,447
Due from other governments	127,102	2,838,713	-0-
Inventory	2,773,503	-0-	675,677
Notes receivable	-0-	-0-	-0-
Other assets	4,202,933	702,077	68,506
Land	-0-	-0-	-0-
Buildings	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-
Construction in progress	-0-	-0-	-0-
Total Assets	$ 36,571,395	$ 15,933,727	$ 5,527,092
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 2,025,827	$ 1,483,702	$ 247,849
Accrued payroll	3,365,662	349,811	210,074
Accrued compensated absences	4,078,428	802,917	68,506
Deferred revenue	3,668,480	1,570,933	187,144
Interfund payables	4,211,813	3,042,386	502,260
Due to other governments	-0-	-0-	-0-
Bonds payable	-0-	-0-	-0-
Interest payable	-0-	-0-	-0-
Other liabilities	2,015,079	-0-	-0-
Total Liabilities	19,365,289	7,249,749	1,215,833
Fund Balances:			
Reserved:			
Encumbrances and contracts	2,857,411	-0-	-0-
Balances forward	5,039,558	-0-	-0-
Investment in plant	-0-	-0-	-0-
Unexpended plant	-0-	-0-	-0-
Other	264,543	8,683,978	-0-
Unreserved	9,044,594	-0-	4,311,259
Total Fund Balances	17,206,106	8,683,978	4,311,259
Total Liabilities and Fund Balances	$ 36,571,395	$ 15,933,727	$ 5,527,092

Exhibit I-1
Page 1 of 1

Student Loans	Endowment	Combined Plant	Agency	Total All Funds 1986	Total All Funds 1985
$ 762,538	$ 6,503,442	$ 26,794,110	$ 3,625,013	$ 65,417,166	$ 53,930,690
-0-	30,824,583	2,724,116	127,891	35,293,959	32,971,055
9,232	-0-	92,273	227,955	5,744,499	6,475,488
216	-0-	28,903	24,733	4,862,567	2,630,424
87,267	2,759	949,424	359,702	8,469,669	9,042,661
-0-	-0-	-0-	-0-	2,965,815	5,988,242
-0-	-0-	-0-	-0-	3,449,180	3,493,013
6,449,088	-0-	-0-	-0-	6,449,088	6,252,070
-0-	-0-	-0-	-0-	4,973,516	4,893,269
-0-	-0-	29,433,230	-0-	29,433,230	27,862,417
-0-	-0-	202,616,009	-0-	202,616,009	200,987,273
-0-	-0-	91,087,864	-0-	91,087,864	78,757,138
-0-	-0-	50,869,297	-0-	50,869,297	44,985,375
$ 7,308,341	$ 37,330,784	$ 404,595,226	$ 4,365,294	$ 511,631,859	$ 478,269,115
$ 2,232	$ 20,931	$ 2,002,219	$ 411,124	$ 6,193,884	$ 3,597,253
-0-	-0-	-0-	-0-	3,925,547	7,546,092
-0-	-0-	-0-	-0-	4,949,851	4,411,793
-0-	59,009	-0-	-0-	5,485,566	4,412,616
50,510	855,598	234,194	214,508	9,111,269	9,042,661
-0-	-0-	-0-	-0-	-0-	100,000
-0-	-0-	28,639,080	-0-	28,639,080	29,067,064
-0-	-0-	1,150,317	-0-	1,150,317	1,109,642
-0-	-0-	-0-	3,739,662	5,754,741	4,012,383
52,742	935,538	32,025,810	4,365,294	65,210,255	63,299,504
-0-	-0-	-0-	-0-	2,857,411	1,045,008
-0-	-0-	-0-	-0-	5,039,558	3,595,038
-0-	-0-	344,441,764	-0-	344,441,764	327,991,503
-0-	-0-	23,101,622	-0-	23,101,622	21,183,208
5,373,818	36,395,246	5,026,030	-0-	55,743,615	46,915,178
1,881,781	-0-	-0-	-0-	15,237,634	14,239,676
7,255,599	36,395,246	372,569,416	-0-	446,421,604	414,969,611
$ 7,308,341	$ 37,330,784	$ 404,595,226	$ 4,365,294	$ 511,631,859	$ 478,269,115

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General Fixed Assets

State of Nevada
Schedule of General Fixed Assets - By Sources
June 30, 1986

Exhibit J-1
Page 1 of 1

	Total
General Fixed Assets:	
Land	$ 25,987,810
Buildings	175,261,752
Improvements other than buildings	13,189,914
Equipment	85,491,052
Construction in progress	3,844,133
Total General Fixed Assets	$ 303,774,661
Investments in General Fixed Assets from:	
General obligation bonds	$ 26,609,618
Federal grants	24,933,224
General Fund revenues	171,755,125
Special revenue fund revenues	71,914,666
Gifts	8,562,028
Total Investment in General Fixed Assets	$ 303,774,661

State of Nevada

Schedule of General Fixed Assets - By Function and Activity
June 30, 1986

Exhibit J-2

Function	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
General government	$ 2,467,375	$ 36,363,897	$ 566,290	$ 5,442,138	$ 44,839,700
Education and support services	287,129	-0-	-0-	811,694	1,098,823
Health and social services	670,190	35,632,963	1,383,210	10,594,500	48,288,863
Law, justice and public safety	728,885	87,323,202	4,458,555	14,232,917	106,743,559
Recreation and resource development	21,448,196	2,620,914	6,547,694	11,316,968	41,933,772
Transportation	378,035	13,320,776	234,165	40,224,721	54,157,697
Other	-0-	-0-	-0-	2,868,114	2,868,114
Total General Fixed Assets Allocated to Function	$ 25,987,810	$ 175,261,752	$ 13,189,914	$ 85,491,052	299,930,528
Construction in progress					3,844,133
Total General Fixed Assets					$ 303,774,661

Schedule of Changes in General Fixed Assets - By Function
For the Fiscal Year Ended June 30, 1986

Exhibit J-3

Function	General Fixed Assets June 30, 1985	Additions	Deductions	General Fixed Assets June 30, 1986
General government	$ 44,461,542	$ 390,567	$ 12,409	$ 44,839,700
Education and support services	934,128	183,277	18,582	1,098,823
Health and social services	44,764,652	3,608,072	83,861	48,288,863
Law, justice and public safety	71,828,739	34,984,763	69,943	106,743,559
Recreation and resource development	38,449,455	3,538,067	53,750	41,933,772
Transportation	48,612,088	6,872,489	1,326,880	54,157,697
Other	1,967,852	922,835	22,573	2,868,114
Construction in progress	36,192,036	2,804,685	35,152,588	3,844,133
Total General Fixed Assets	$ 287,210,492	$ 53,304,755	$ 36,740,586	$ 303,774,661

Statistical Tables

State of Nevada
General Governmental Expenditures by Function
Last Eight Fiscal Years
(Expressed in Thousands)

Table I

	Fiscal Year Ended June 30							
	1979	1980	1981	1982	1983	1984	1985	1986
General government	$ 46,225	$ 73,051	$ 56,215	$ 50,903	$ 40,108	$ 44,035	$ 55,067	$ 51,816
Education and support	69,985	155,939	137,221	138,840	158,569	151,637	151,913	222,248
Health and social service	116,946	138,763	152,867	178,619	180,309	182,778	181,618	210,175
Law, justice, and public safety	24,620	27,376	30,050	38,966	56,045	60,000	83,776	92,896
Regulation of business	10,717	14,026	16,825	19,503	22,869	25,670	29,658	31,306
Recreation and resource devlpmt	32,767	40,005	40,964	49,577	51,666	52,822	52,916	62,258
Transportation	118,695	159,010	165,942	145,444	193,085	160,698	173,165	211,035
Debt service	2,596	2,579	2,290	1.895	18,027	22,672	28,791	29,662
Total Expenditures	$ 422,551	$ 610,749	$ 602,374	$ 623,747	$ 720,678	$ 700,312	$ 756,904	$ 911,396

Includes General, Special Revenue and Debt Service Funds

General Revenues by Source
Last Eight Fiscal Years
(Expressed in Thousands)

Table II

	Fiscal Year Ended June 30							
	1979	1980	1981	1982	1983	1984	1985	1986
Sales taxes	$ 116,459	$ 121,962	$ 134,002	$ 136,574	$ 130,411	$ 143,770	$ 159,216	$ 171,981
Gaming taxes	114,548	127,160	156,186	176,040	203,094	194,914	213,681	219,686
Other taxes	72,827	68,917	51,861	73,169	79,537	115,272	129,288	134,008
Federal	167,924	223,426	230,194	203,558	234,325	228,641	269,459	317,771
Charges for services and sales	32,884	40,006	35,184	41,603	42,026	36,459	35,826	36,175
Interest income	13,336	25,266	26,455	24,478	19,726	21,954	33,608	30,194
Licenses, fees and permits	36,941	41,573	39,843	56,824	43,712	52,890	54,774	69,728
Other	15,988	9,662	9,802	13,813	16,409	11,843	11,619	21,123
Total Revenues	$ 570,907	$ 657,972	$ 683,527	$ 726,059	$ 769,240	$ 805,743	$ 907,471	$ 1,000,666

Includes General, Special Revenue and Debt Service Funds

State of Nevada
State Collected
Gaming Taxes and Sales Taxes
Last Ten Fiscal Years
(Expressed in Thousands)

Table III

Fiscal Year Ended June 30	Gaming		Sales			
	Gross Taxable Gaming Revenues	Total State Gaming Taxes	Gross Taxable Sales	Gross Sales Tax Revenues	State General Fund Sales Taxes	Sales Taxes Collected for Local Government
1977	$ 1,380,565	$ 102,426	$ —	$ 132,586	$ 76,096	$ 56,490
1978	1,671,056	121,711	—	163,248	93,766	69,482
1979	1,978,759	149,834	5,880,524	202,729	116,583	86,146
1980	2,273,255	169,687	6,148,525	214,248	123,130	91,118
1981	2,463,185	179,618	6,785,155	235,839	133,966	101,873
1982	2,598,672	200,487	6,853,609	383,653	136,611	247,042
1983	2,682,818	229,228	6,535,960	370,439	130,411	240,028
1984	2,991,183	221,060	7,187,388	415,716	143,770	271,946
1985	3,228,406	243,838	7,968,086	463,171	159,152	304,019
1986	3,366,087	249,967	8,600,683	498,982	171,945	327,037

Sources: Nevada Gaming Control Board
Department of Taxation

Assessed Value of Taxable Property
Last Nine Fiscal Years
(Expressed in Thousands)

Table IV

Fiscal Year	Clark County	Washoe County	15 Other Counties	Total State
1978	$ 2,463,414	$ 1,280,109	$ 1,039,759	$ 4,783,282
1979	2,889,911	1,592,159	1,194,204	5,676,274
1980	3,481,036	1,994,776	1,418,941	6,894,753
1981	4,469,796	2,670,858	2,010,304	9,150,958
1982	5,093,148	2,901,306	2,276,436	10,270,890
1983	5,643,488	3,095,037	2,368,598	11,107,123
1984	6,728,430	3,286,130	2,568,656	12,583,216
1985	7,518,167	3,481,962	2,785,694	13,785,823
1986	7,788,187	3,656,732	2,977,545	14,422,464

Assessed value is appromiately 35% of market value

State of Nevada
Maximum Combined State Property Tax Levy and Tax Rates
Last Ten Fiscal Years

Table V

Fiscal Year	Clark County	Washoe County	15 Other Counties	Tax Levy For State Gov.	Maximum Rate in State
1978	5.0000	5.0000	5.0000	0.2500	5.0000
1979	5.0000	5.0000	5.0000	-0-	5.0000
1980	3.5955	3.6400	3.6400	-0-	3.6400
1981	3.7067	3.7134	3.7400	-0-	3.7400
1982	3.0755	2.3290	3.6400	-0-	3.6400
1983	3.0658	2.2488	3.6400	-0-	3.6400
1984	2.9816	2.2921	3.6400	0.0500	3.6400
1985	3.3051	2.9830	3.6400	0.0200	3.6400
1986	2.8521	3.0157	3.6400	0.0200	3.6400
1987	3.2653	2.8685	3.6400	0.0200	3.6400

Per $100 of assessed value - State constitutional limit on tax rate is $5.00 per $100 of assessed value for any individuals combined property tax rate. Spending caps passed by the legislature lower the limit. Limits fluctuate dependent upon sales tax, population and voter approved overrides.

Constitutional Debt Limit
June 30, 1986

Table VI

Fiscal Year:	1% Assessed Valuation	Bonds Payable Subject to Limit	Unused Debt Limit
1977	$ 39,895,748	$ 6,940,000	$ 32,955,748
1978	47,832,825	5,175,000	42,657,825
1979	56,762,747	4,135,000	52,627,747
1980	68,947,535	3,070,000	65,877,535
1981	91,509,585	2,785,000	88,724,585
1982	102,708,904	42,420,000	60,288,904
1983	111,071,235	42,055,000	69,016,235
1984	125,832,162	45,935,000	79,897,162
1985	137,858,225	48,890,000	88,968,225
1986	144,224,637	47,235,000	96,989,637

Computation of Debt Subject to Constitutional Limit:

Total All General Obligation Bonds, June 30, 1986	$ 528,111,739
Less:	
Bonds for the Development of Natural Resources	<36,180,000>
Municipal Bond Bank Bonds	<122,585,000>
Colorado River Bonds	<310,546,739>
Clark Co. Sewer Improvement Bonds	<11,565,000>
Total Debt Subject to Constitutional Limit	$ 47,235,000

State of Nevada
Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1986

Table VII

Fiscal Year	Total All General Obligation Bonds			Serviced by General Fund Appropriations: Various General Obligation Bonds			Serviced by Special Revenue Fund: Municipal Bond Bank Bonds Project Numbers 1-17		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1987	$ 8,140,662	$ 32,495,229	$ 40,635,891	$ 2,060,000	$ 3,255,194	$ 5,315,194	$ 2,985,000	$ 11,902,372	$ 14,887,372
1988	10,224,003	31,406,279	41,630,282	2,580,000	2,893,358	5,473,358	3,550,000	11,383,224	14,933,224
1989	12,410,414	30,584,626	42,995,040	2,765,000	2,711,618	5,476,618	4,760,000	10,999,164	15,759,164
1990	60,551,898	27,724,489	88,276,387	2,710,000	2,523,782	5,233,782	5,335,000	10,490,388	15,825,388
1991	14,996,897	25,303,812	40,300,709	2,885,000	2,326,600	5,211,600	5,875,000	9,927,361	15,802,361
1992-1996	93,412,337	106,791,828	200,204,165	12,955,000	8,495,955	21,450,955	39,855,000	39,045,302	78,900,302
1997-2001	103,889,310	69,324,962	173,214,272	7,725,000	5,106,925	12,831,925	41,230,000	18,628,719	59,858,719
2002-2006	69,158,977	36,265,647	105,424,624	8,090,000	1,509,845	9,599,845	18,995,000	2,693,712	21,688,712
2007-2033	155,327,241	62,115,248	217,442,489	-0-	-0-	-0-	-0-	-0-	-0-
Total	$ 528,111,739	$ 422,012,120	$ 950,123,859	$ 41,770,000	$ 28,823,277	$ 70,593,277	$122,585,000	$115,070,242	$237,655,242

Fiscal Year	Serviced By Slot Machine Tax: University System Projects Refunding Bonds			Serviced By Enterprise Fund: Colorado River Acquisition, Improvement Bonds and Repayment Contract			Serviced By Clark County, Nevada: Sewer Improvement Bonds		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1987	$ 1,645,000	$ 3,329,953	$ 4,974,953	$ 1,065,662	$ 13,428,360	$ 14,494,022	$ 385,000	$ 579,350	$ 964,350
1988	1,740,000	3,232,515	4,972,515	1,949,003	13,341,532	15,290,535	405,000	555,650	960,650
1989	1,840,000	3,120,515	4,960,515	2,615,414	13,222,729	15,838,143	430,000	530,600	960,600
1990	1,965,000	2,991,940	4,956,940	50,086,898	11,214,329	61,301,227	455,000	504,050	959,050
1991	2,090,000	2,847,925	4,937,925	3,666,897	9,725,926	13,392,823	480,000	476,000	956,000
1992-1996	13,030,000	11,484,695	24,514,695	24,732,337	45,818,351	70,550,688	2,840,000	1,947,525	4,787,525
1997-2001	19,335,000	4,674,398	24,009,398	31,834,310	39,791,920-	71,626,230	3,765,000	1,123,000	4,888,000
2002-2006	-0-	-0-	-0-	39,268,977	31,868,253	71,137,230	2,805,000	193,837	2,998,837
2007-2033	-0-	-0-	-0-	155,327,241	62,115,248	217,442,489	-0-	-0-	-0-
Total	$ 41,645,000	$ 31,681,941	$ 73,326,941	$ 310,546,739	$240,526,648	$551,073,387	$ 11,565,000	$ 5,910,012	$ 17,475,012

Note: Principal and interest scheduled when due (modified accrual basis). Debt serviced by enterprise funds is shown on an accrual basis.

State of Nevada
Debt Service Requirements to Maturity
Special Obligation Bonds
June 30, 1986

Table VIII

For the Fiscal Year Ending June 30	Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds		
	Principal	Interest	Total
1987	$ 12,000,000	$ 2,308,750	$ 14,308,750
1988	7,000,000	1,673,000	8,673,000
1989	7,000,000	1,270,500	8,270,500
1990	7,000,000	857,500	7,857,500
1991	7,000,000	437,500	7,437,500
	$ 40,000,000	$ 6,547,250	$ 46,547,250

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Fiscal Years
(Expressed in Thousands)

Table IX

Fiscal Year Ended June 30	Principal	Interest Fiscal Charges	Total Debt Service	Total General Expenditures(1)	Ratio of Debt Svc. to Gen. Expenditures
1977	$ 2,033	$ 627	$ 2,660	$ 434,333	0.61%
1978	2,098	752	2,850	477,812	0.60
1979	1,628	968	2,596	485,699	0.53
1980	1,648	931	2,579	673,881	0.38
1981	1,375	915	2,290	674,487	0.34
1982	968	927	1,895	708,005	0.27
1983 (2)	6,493	11,445	17,938	809,592	2.22
1984	8,385	14,052	22,437	784,502	2.86
1985	9,690	18,486	28,176	857,328	3.29
1986	10,485	17,063	27,548	911,396	3.02

(1) Includes General, Special Revenue and Debt Service Funds

(2) The Nevada Municipal Bond Bank, which lends its bond issuance economies to the state's local governments, started debt service payments in fiscal year 1983.

State of Nevada
Per Capita Income

Table X

Calendar Year	United States	California	Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1960	$ 2,201	$ 2,710	$ 2,793	126.9%	2
1970	3,893	4,423	4,583	117.7	6
1975	5,861	6,580	6,636	113.2	6
1977	6,984	7,863	7,808	111.8	6
1978	7,776	8,786	8,878	114.2	3
1979	8,657	9,859	9,789	113.1	6
1980	9,503	10,920	10,758	113.2	6
1981	10,940	12,702	12,261	112.1	6
1982	11,470	13,235	12,403	108.1	11
1983	12,093	13,984	12,857	106.3	10
1984	13,114	15,155	13,740	104.8	11
1985	13,867	16,065	14,488	104.5	12

Source: Local Area Personal Income 1985, U.S. Department of Commerce

Population

Table XI

Year	Clark County	Washoe County	15 Other Counties	Total State
1970	273,288	121,068	94,382	488,738
1980	463,087	193,623	143,798	800,508
1981	494,460	202,480	154,380	851,320
1982	511,930	207,070	160,950	879,950
1983	530,330	210,950	162,860	904,140
1984	544,780	216,930	166,570	928,280
1985	569,280	224,090	170,910	964,280
1986	595,220	231,780	175,570	1,002,570

Sources: U.S. Department of Commerce, Bureau of Census; estimates for 1981 through 1986 provided by Office of Community Services

State of Nevada
Average Annual Employment
Last Ten Calendar Years
(Estimates in Thousands)

Table XII

	1977	1978	1979	1980	1981	1982	1983	1984	1985	3 Qtrs 1986
Total Nevada labor force	323.0	338.0	358.0	376.0	463.0	485.0	487.0	498.3	510.0	515.6
Unemployment	23.0	15.0	18.0	23.0	33.0	49.0	48.0	38.9	41.0	37.6
Unemployment rate*	7.1%	4.4%	5.0%	6.1%	7.1%	10.1%	9.9%	7.8%	8.0%	7.3%
Total employment	299.8	321.9	339.8	352.6	429.9	436.0	438.2	459.4	469.0	478.0
Non-agricultural employment	294.9	316.9	334.8	347.6	424.9	431.0	433.1	454.3	463.0	471.0
Agricultural employment	4.9	5.0	5.0	5.0	5.0	5.0	5.1	5.1	6.0	7.0
Persons involved in work stoppages	.2	.1	.2	.4	.1	.0	.8	3.3	0.0	.1
United States average unemployment rate*	7.0%	6.0%	5.8%	7.1%	7.6%	9.7%	9.6%	7.6%	7.2%	7.0%

* Seasonally adjusted

Source: Nevada Department of Employment Security.

Deposits in Financial Institutions
Last Ten Years
(Expressed in Thousands)

Table XIII

	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
National banks	$ 1,384,198	$ 1,514,985	$ 1,771,225	$ 2,223,769	$ 1,969,849	$ 2,136,525	$ 2,564,662	$ 2,560,482	$ 2,556,537	$ 2,928,813
State savings and loans	N/A	N/A	1,185,306	1,325,241	1,521,685	1,551,316	1,638,778	1,875,391	1,977,565	2,163,097
State banks	758,953	916,130	1,105,706	903,089	1,229,070	1,302,748	1,368,325	1,519,864	1,598,417	1,791,958
Federal savings and loans	N/A	N/A	285,321	314,026	354,026	368,881	372,077	569,458	661,135	750,703
Thrift companies	N/A	N/A	22,390	46,790	77,590	91,220	126,746	147,049	151,874	118,483
Credit unions	N/A	N/A	37,954	50,396	90,332	67,412	75,644	92,246	121,095	105,823
Total Deposits in Financial Institutions	$ 2,143,151	$ 2,431,115	$ 4,407,902	$ 4,863,311	$ 5,242,552	$ 5,518,102	$ 6,146,232	$ 6,764,490	$ 7,066,623	$ 7,858,877

Source: Department of Commerce, Financial Institutions Division

State of Nevada
Ten Largest Taxable Property Owners
June 30, 1986

Table XIV

Taxpayer	Assessed Valuation
Sierra Pacific Power	$ 214,824,000
Nevada Power Company	156,482,000
Bally Grand (Reno & Las Vegas)	147,107,000
Hilton Hotel Corporation - Las Vegas	135,210,000
Central Telephone Company (Southern Nevada)	105,874,000
Bell Telephone Company of Nevada	99,410,000
Howard Hughes Property Lim. (Incl. Fashion Show Mall)	97,411,000
Caesars Corporation (Incl. Caesars Tahoe)	90,507,000
State of California Water Resources	85,633,000
Circus Circus Enterprises, Inc. (Reno & Las Vegas)	72,939,000

Source: Department of Taxation, State of Nevada

*Assessed value is approximately 35% of market value